App F.IX 4]

WD2239.B490.

1922-23

Previous References. (1/152)

File No. 75 — 22

Serial Nos. 49 — 57

Later references.
Secy 271-25-7-10, 12, 13

GENERAL & REVENUE SECRETARIAT

Serial Nos. 49 57

Part B for November 1925

SUBJECT

Special duty of Mr Dentith regarding Settlement Officer (Marbeya) in connection with the release of balances of Mug Dist in the State.

Note No. 643/Mar 75-22-57 of 26-11-25 from the Mungai Commr stating that his proposal abt determination of Mar balances at a conference of Officers viz Mar Commr, Revenue, Dy Comptr & Mr Stig is agreed & that the final result of balances shd be subd before 15-12-25 &c.

26/11/25

GENERAL AND REVENUE SECRETARIAT.

1902-13
(Muzrai)

File No. 371-12

Serial Nos. 1 to 2.

Papers Filed.

Month ~~April~~ 1913

SUBJECT.

Recovery of the value of the Kalasas lost in certain temples in the Chamarajnagar Taluk.

PREVIOUS REFERENCES	LATER REFERENCES
Muz file 58 of 1906.	

G Surappa

GENERAL AND REVENUE SECRETARIAT.

(Mar)

NOTES.

File No. 752

FILE HEADING.

Compilation + verification of balances of Mussoorie Insp.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

G. R. S. III. 2]

Muzrai Secretariat

Muz. File No. 75 of 1922.

Serial No.	
49	From the Comptroller's Lr No. 782 F.A.D. B dy 14.1.25 forwards the final note on the determination of balances of Muzrai Institutions as on 30th June 24 2) The note submitted by the Comptroller with the above letter explains in detail how the differences were made by his office to verify the final figures furnished by the Dy: Asst Commr. and wipe off the lay debit balances shown by the latter by raising certain "Mutual items" and trace the Dy: subscriptions. The Comptroller has now submitted District wise Statements of Muzrai institutions - both major & minor - with final balances fixed up to end of June 1920. 3) In G.O. No. 764 dy 30 June 23 & 4 & 21 11 24, the Comptroller was requested to compile similar statements of balances of Muzrai Institutions up to end of June 1924 and to give an estimate of the time, within which the Accounts System could be introduced in respect of the Muzrai Institutions for

NOTE—Contn sheet

WD 0561—GPB—3750—1 8 22

Mur File 75 — 22.

The special duty of compilation shd include the ~~to~~ accounts of the current official year also, so that the balances of institutions may be fixed once for all up to end of June 1925 in view of the Pass Books being written up & maintained up to date correctly.

The whole file may, if appl, be referred to the Financial Secretary for favour of opinion as to whether the balance now fixed by the Comptroller up to end of June 1920 may be applied to purpose of accounts.

The Comptroller also raises the question of the position of Mahratta members of [illegible]

Serial No.

VII

The results of the verification are embodied in detail in the Statements appended, and are summarised in para 9 and 10 of the note. The general principles adopted in arriving at the conclusions are given in para 11 of the note. The Camp states in para 8 of his letter, that if the balances now arrived at are accepted, the balances for the subsequent period 1920 will be worked out on the basis of the above balances, and a final statement for the period ending 1926 will be submitted. This may be approved. It does not seem to be necessary to extend the compilation up to the end of 1925 as suggested by the Supdt's note. The Pay Books will give correct Emolts for 1924-25 and all that will be necessary is to take the balances at the end of 1923-24 as the Starting point and this the Talatis can easily do.

(2) The Camp mentions in para 2 of his note that there are about 300 institutions in the Statement, whose existence is doubtful. In the event of error to issue, the local Officers, may be asked to verify the existence or non-existence of these institutions, and if they are not found to exist, to make proposals for transferring the balances to the institutions now in Complaints.

NOTE—Contn. sheet

24 c) The question of the allowances
to the Staff in the Census Office
must not be considered ~~here~~
as it is being separately dealt
with

V/ 23/25.

FC
2/2
V/ 3.2.25.

Rec'd.
II M/

59
3/2/25

V) The Supt. Rec Branch
will please keep this up in
person

Jan
4/2
FC 4/2
V/ 4.2.25.

The Rec Comm may be ~~informed~~
that the figures in para 4 will
be confirmed in consultation with the Municipalities
& the Chairman of the Committee
& a statement as now furnished
if the compromise may be adopted.

The Rec Comm may be also informed
in due course of the report which
the Census Officer & the Municipalities
Special Duty Officer have
to submit for the work

Jan
7/2

Serial No.	
	30 Disp. letter of the Mur Comr in pencil.
	31 Draft
	Rev Secy. 32. Appd pcq. 2
	33. Issue
51	To the Mung. Commr. No. 1214 d. 12.2.25. Requests him to favour Govt with his opinion in consultation with Mrs. Muniyanjaya Iyer as to whether the figures up to the end of 1919 20 as now finally revised by the Comptroller may be adopted & also to submit a final report about the completion of Mr. M.J. Iyer's special duty & the bonus payable to him for his work.
	" Comptroller. No. 1215 d. 12.2.25.
52	From the Comptr., letter no. 1333 JAD B 27.5.25
	Requests that the Mung: Comr. may be directed to send back the two Mung: accountants ~~placed~~ sent for work under him for a week, immediately, as otherwise the work of verification of balances subsequent to June 1920 will be delayed —

NOTE—Contn. Sheet

File No. 75 of 1922

Serial No.	
	Draft letter to M. C. is subd
	89 11.5.25 11.5.25 35. Appr 12.5.25
296/13.5	Rec. Reg/ 14 gms) Re 2.5 12.5.25.
	38. Appr 14 gms - Re 4/5 37. Issue 14.5.25.
53	In the Municipal Commr's. No. 15.1658 d/ 9.5.25 Forwarding copy of extract from the above letters requesting that the 2 accountants might be relieved as may be sent back to the Comptroller's office at once.
Sen 21/5	
54	From the Mun: Comr., letter no. 226 of 22-23 d/ 21-5-25 States, in reply to the above letter, that Mr. D. Subba Rao has joined the Comptr's office & that Mr. Mrityunjaya Iyer has promised to send back Jayarama Rao on the 22nd inst.
	38. As the clerks have been sent back to the Comptr's office, no further action is ... for. The file will be res for ...

NOTE—Contn. Sheet

the Secs' shelf for a reply to Sl. No. 54 — Serial No.

from the Mus. Comr. —

89 — 23.5.25 — 23/1925 39 49 — 26.5.25.

From the Comptroller No. 100 T.A.D. 8.10.25 — 55

Requests orders on the Bronze lights Sales.

Reminds for abt. the remuneration payable to Certain Offs. of this Office for Completion of Mus. accounts of

Para 10. This is a Rem. to the Comptr's Remuneration made in Para 9 of his letter No. 782 T.A.D. B. 14.1.25 in which he recommends that the following officials may be granted remunerations noted against their names: —

Mr. V. Varadarajan Supdt. — 600 Rs.
M. Venkatesa Iyer — 300.
H. Rs. Vedamuthi — 150.

i.e. 3 months' pay for the heavy work done by them. As regards by the Comptr. the bonuses have been paid to Certain Offs. of the M.C. Office who were engaged on this work vide Finance G.O. No. 1362-3 dt. 24-7 Rs. 18-3-25. The

NOTE—Contn Sheet

Comptroller

Revenue

File No. of 19

Serial No.

Comptroller requests that the same consideration may be shown to his Office Officials who ~~deserved~~ assisted heard in Connn with the compilation of Mun-Accounts. ↑

Subt for orders.

28.7.25

The Ntal Ly accts computed & compiled by the Compt have been sent to Govt Mint. for opinion as to whether they may be adopted. Their reply has not been received yet.

41. The best course seems to be to call back the Accounts & accept the figures arrived at by the Compt.

42. The payment of bonus to Compt's Office Staff is also for orders

Rev. Secy 43. It may be considered

163/7.8

44. The ~~Govt~~ Govt Bonus may be released by this office in favour

909/31.8

45. I think the payment of bonus to this comptroller office alone as recommended by the comptroller, may be sanctioned. The fin Secy may be consulted in the matter, draft order sanctioning the bonus may be put up for orders for approval

46. Hence/ with Compliments

NOTE—Contn. Sheet

Serial No.

4) The work is closed so far as the Cumptokeen office is concerned and the plans are ready for adoption. Mr. M Lee whose plans were sanctioned and have in many respects been modified after a variety of changes & instructions, has been asked to go through them and submit the latest with his remarks. May the recess of the Committee be sanctioned?

Sd

5-9-25

16/9

5.9.25.

(82 Member)

48. (A) When is the Town Planner expected? Why is he delayed?

5.9.25.

69. The M.C. has been reminded in the matter. On personal enquiry it is understood that the M.C. has already discussed Mr. M. Lee's note, and has asked Mr. M Lee to put up a map when the [illegible] which he is now

(A)

NOTE—Contin Sheet

File No.

Serial No.	
	been doing for nearly a fortnight.
	Now Expected early.
	Sir. I have some thought for some
	time in which he has suggested
	that the Comptroller & Auditor
	be [illegible]
	[illegible]
	[illegible]
	[illegible]
25/9.9	[illegible]
	[illegible]
	[illegible]
56	From the Mint Cur – No. C. 226 of 12-3
	of 28 10 25 – Submits the Statement
	of the Numbers sub? by the Opd Auds
	Officer & suggests that a Conference
	of the Heads of Comptr Mint Cur
	& Mr Mc Gee be formed for discussing
	the matter & determining the Co Power
	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]
	[illegible]

Serial No.

Land Revenue Secretariat | File No. | of 192 .

Serial No

the matter may be discussed at a conference of the Mar. Com., Rev. Sec., Dy. Comptroller and Mr. Mukherjee at which may possibly a detailed scheme might be drawn up, and the balances of Rs. 1½ lakhs thereof for the acceptance of ...

53 The suggestion may be accepted, and a final report with the proposals within 2 months from the ... be submitted ...

14/1 ...

12. 8.11.25.

New Secy.

54 Mr. Mukherjee's proposals, with which the Mar. Comm. finally agree are contained in para 33 of the Mar. Comm's letter (para 6) of Mr. M's note).

55 The Conference suggested by the Mar. Comm. to submit final proposals for sanction may be arranged with a view to expeditious disposal.

(Mr. Mukherjee)

556 21.11

56 I agree. A Govt. order (on letter) may be issued accepting the proposals for approval

24/11/25

25/11/25

NOTE—Contn Sheet

App. F. III—2]

WD 0569—GPB—40,000—{1-7-25

File No. of 192 .

General and Revenue Secretariat .

Serial No.

Note Continued

[App. F. III—2

Land Revenue Secretariat | Mis. 2 File No. 75 of 1925

Serial No

57 Reg[d] letter from the Mun[r] [illegible]

Bd
23/11/25

23.11.25

Rec-Secy)

58. (I think it should be possible to finish up the final returns in the 4 months - End of Dec[r] 25 may perhaps do.)

1st Mun[r])

603/244

57 To the Mun[r] No. 643 of 26.11.25 stating that the Stat[s] of balances to be submitted at a conference. Mun[r], Rev[e] Sec[y], Accomp[t] and Mr Keeler and trial balances prepared for the period ending 1920-21, the final Stat[t] being submitted before 15.12.25.

Do in the matter of the building [illegible] 22 23 a copy was sent to Mr Keeler when he goes on the 3rd proposed in Mun[r] 3rd-24 which does not appear to have been received.

Sd

Mis. Co. 46 sheet

Serial No.	

18 JAN 25
MUZRAI
Dno 1177

Please address all future communications to the Comptroller to the Govt of H H the Maharaja of Mysore
In reply to this Comm please refer to
No 782 TAD B. &c &c &c

OFFICE OF THE COMPTROLLER TO THE
GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE.

Muz 75-22-49

Dated, Bangalore, the **14th January** *1925.*

16 JAN. 1925
SECTT

FROM

T SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

K. V. Anantharaman Esq., B.A.,
Secretary to the Government of Mysore.
Revenue *Department.*

SIR

With reference to your letter No.754/Muz.75-22-48 dated th 25th November 1924, I have the honour to forward herewith the final Note on the determination of balances of Muzrai Institutions as on 30th June 1920.

2. The work of verification of the balances of Muzrai Institutions up to 30th June 1920, which has been progressing for the past one year, has now been brought to a close and in view of the difficulties which beset the work and the impracticability of arriving at correct balances with reference to proved debits and credits, it has been found necessary to fix the balances on certain data, in accordance with certain principles explained in para 14 of the Note.

3. In the statements furnished by the Special Duty Officer, large debit balances were shown against very many institutions. How far the Special Duty Officer, either tested individually the figures in respect of these institutions or reviewed the balances as a whole is not known. No abstract statement has been furnished, bringing out

the nett result of his work and comparing it with the figures of this office as on 1st July 1920. The only independent compilation that he has done is for the period from 1900-1901 to 1906-1907 for which the original compilations of this office, with which his figures could be compared are not available. For the subsequent period till the end of June 1920, he has closely followed the figures of this office. Even for this period he has shown several items as "untraced", most of which had therefore to be traced by this office after a great deal of trouble.

0102 GPB—5,000—27-8 21

C. O 45-Rec. —]

.....Department

192

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,

Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore, Dept.

Dated

Despatched

Received

No.....

Subject matter.

4. In arriving at the results of his investigation, the Special Duty Officer opines that this office had not given effect to the deduction of Rs. 43,802/- ordered in the Government Order of 19th March 1904, which he thinks "still remains to be given effect to". It is explained in the appended Note that this view is based on the assumption that the funds of the Palace Muzrai Institutions did not come under "surplus funds", while actually they were merged in the latter all along, till 1918-1919 when they were separated therefrom.

5. In the report already submitted to Government, it has been pointed out that the Special Duty Officer has treated one and the same institution as different institutions and that he has shown balances against certain institutions which do not exist.

6. The final statements compiled by the Special Duty Officer are

herein

herein enclosed. The large number of items with debit balances (which he has indicated by encircling the figures) in itself, goes to show that the conclusions arrived at by him could not be correct. This has therefore entailed enormous work on my office which could, with less difficulty, have compiled an independent statement of its own. The most difficult portion of the work entrusted to the Special Duty Officer had therefore to be done over again by my office.

7. The Statement appended to the accompanying final note, fixing the balances of the institutions for the period ending 30th June 1920 has been drawn up after a close examination of the figures as arrived at by the Special Duty Officer and those on the books of this office, as explained in detail in the Note, and after a very careful consideration and I recommend that they may be adopted.

8. It may be observed that while the balances as fixed do not widely differ from those hitherto recognised as having been at the credit of the respective institutions, and do not therefore place them at a disadvantage by depriving them of what they expected, the balances as now determined do not at the same time necessitate sanctioning additional grants for the purpose. It may also be observed that the balances as fixed in 1904 were themselves to a certain extent more or less arbitrary and the fact that some institutions may, as at present fixed, get a little more or less than what they are actually entitled to, is not a material factor which need outweigh the consideration of the question of expending more time and energy at additional cost for determining with greater precision the balances at the credit of the several institutions, which may after all, prove futile. I therefore request that the balances as fixed for the period ending 30th June 1920, may be accepted by Government. On receipt of orders, the balances for the subsequent period endin

ending 30th June 1924, will be worked out on the basis of the above balances and a statement of balances to be finally adopted submitted to Government.

9. In this connection, I beg to invite reference to the last para of my letter No.943/TAD B dated 21st March 1924 regarding the remuneration to be granted to the staff of my office, that had to attended to this work, in addition to their current and ordinary duties. The verification of the elaborate statements prepared by the Special Duty Officer and the determination of the balances with reference to the transactions of nearly two decades, has, as already explained, entailed enormous work and the strain on the staff which had to attend to it, in addition to their own duties, was really very taxing and heavy. In the ordinary course, a Special Establishment, for the purpose, would have been necessary. But, as such an arrangement would have depleted my office of trained hands and dislocated work, I thought it best to entrust the work to the hands, conversant with the details of Muzrai work and get it done by them by asking them to work overtime. They have done the work ungrudgingly and with no small sacrifice of health and comforts and I therefore recommend that the staff of this office detailed for the special work may be granted a remuneration of three months' pay as detailed below:-

Mr. V. Narayaniengar, Superintendent	Pay Rs.	200
M. Venkatachar	"	100
H.P. Vedamurthi	"	50

I request that Government may kindly accord sanction to my proposal.

I have the honor to be,
Sir,
Your most obedient servant,

V. Satyanarayana
Comptroller.

CV

32663

26/22-23 Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 28th January 1925.

From

K. Chandy, Esquire., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.

To

K. V. Anantaraman, Esquire., B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

In continuation of this office letter(D.O.) C.No.226 of 22-23 - dated 19th January 1925 returning Muzrai File No.75-22 relating to the determination of balances of Muzrai Institutions, I have the honor to - forward herewith in original Note dated 23rd January 1925 submitted by Mr. A. Mrityunjaya Iyer furnishing explanation on some of the points - raised by the Comptroller to Government in his letter No.439/TADB dated 31st October 1924 addressed to you.

2. Mr. Mrityunjaya Iyer submits that the delay in replying to your unofficial reference was due to certain circumstances beyond his ---- control.

I have the honor to be,

Sir,

Your most obedient servant,

Muzrai Commissioner.

KSR.

Mus 4]

SUBJECT.....

Diary No. of letter replied to

Muzrai Secretariat

( )

. the 192 .

Date of issue 12-2-25.

Signed by Mr. P. Ramanujam

Section

File No. 7

Serial No. 51

No. 1214/Accts & Books of & Statements

To The Mag Cr

Sir,

With reference to the correspondence ending with your letter No. C. 22672 & 29.1.25 on the subject of the verification of Muzrai Balances in the Complete, Agrl, I am directed to state with reference to the Comptr's letter No. 782/I Aud B & 14.1.25 and the note

over.

accompanying the same

Copies of which ~~have been~~
are under (xxx) have
been sent to you, together
with the distribution final statement
balances up to end of the year
1919-20 as fixed by the
Local and request you to
do so as soon as possible with
your opinion in connection with
Mr. Jones's as to whether the
figures in the statement as now
revised by the auditor
may be adopted.

2. I am also to request
you to submit a
... above the completion of
Mr. Jones's special duty of the
... to which reference is made
in this letter.

List of enclosures.

Copied by

Examined by

WD 0563—GPB—2,500—27 7 22.

37491

No. C.225/22-23

Office of the Muzrai Commissioner in Mysore.

Dated Bangalore, 5th March 1925.
9th.

From

C. S. Balasundaram Iyer, Esquire., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.

10 MAR 1925
G. D. Sec.

To

K. V. Anantaraman, Esquire., B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

3 1374 / 323 T 24

Referring to para 1 of this office letter C.No.225/22-23 -- dated 19th February 1925, I have the honor to state that no reply - has yet been received from Mr. Mrityunjaya Iyer to my communication dated 16th February 1925 requesting him to furnish his opinion in - the matter of accepting the figures in the statements of balances of Muzrai Institutions as finally revised by the Comptroller to Government and that ~~an~~ on enquiries made, it is ascertained that Mr. Mrityunjaya Iyer is still absent from Bangalore.

His return will be awaited and a report submitted as soon as he examines the statements and furnishes his opinion about their -- being taken as final.

I have the honor to be,

Sir,

Your most obedient servant,

C S Balasundaram Iyer

Muzrai Commissioner.

KSR.

Subd for perusal, with the references quoted.
The Hon'ble Comrs further communication will be awaited.
20-3-25 20/3/25
20-3-25

9 MAY 1925
MUZRAI
D.O. 1747

Please address all future communications to the Comptroller to the Govt of H. H the Maharaja of Mysore
In reply to this Comn please refer to
No. 1333 TAD B

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 7th May *192* 5.

GOVT. SECTT. FROM
LP. MWS
8 MAY 1925
G. D. SECTION.
To

T. SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

B. Nagappa Esq., Bar-at-Law
Officer in charge doing duties of
Secretary to the Government of Mysore.
Revenue *Department.*

SIR,

I have the honour to invite reference to your letter No.1214/ Muz.75-22-51 dated the 12th February 1925, addressed to the Muzrai Commissioner in Mysore asking for his opinion in re the adoption of balances of Muzrai Institutions worked out by Mr. Mrithyunjaya Iyer, as revised by this office. The Muzrai Commissioner asked this office to~~o~~ spare for only a week, the services of two Muzrai Accountants engaged in the compilation of accounts for the period subsequent to 1920 (Vide Government Order No.729-30 M 57-14-4 dated 21st November 1924) for work under Mr. Mrithunjaya Iyer. The services of these hands were accordingly placed at his disposal from the 26th April last. Though it is over a fortnight since they reported for work under him, ~~they have not under him~~, they have not been sent back. I have reminded the Muzrai Commissioner in the matter in a D.O. letter dated 30th April 1925, and I have not as yet received a reply.

2. In this connection, I beg to invite reference to para 2 of the Note submitted with this office letter No.782/TAD B dated 14th/15th January 1925, pointing out the necessity for making enquir

on the spot as regards the existence or otherwise of institutions and for the preparation of a correct list of institutions. In the course of compilation of the accounts for the second period, it is noticed that many institutions which appear in the statement of balances as on 30th June 1920, have no transactions at all, while some new ones have arisen with regular transactions.

3. In the circumstances, it is not clear why the statements furnished by this office, have been referred to the Special Duty Officer again. Whatever may be the intention of Government, I request that the Muzrai Commissioner may be directed to send back these two hands immediately, as otherwise the verification of balances for the subsequent period will be delayed and the balance as on 1st July 1925 cannot be made available on 1st November 1925.

I have the honour to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty

Comptroller.

CV

R13
7.5.25

0102 GPB—3000—27-8-21

C. O 45-Rec. —]

....Department

192 .

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

... ...ESQ.,
Secretary to the Govt. of Mysore, Dept.

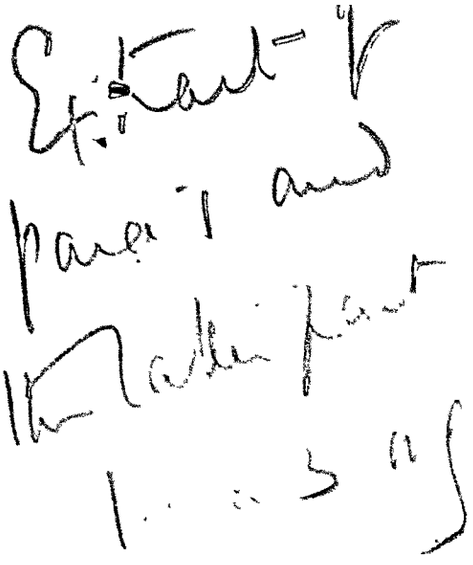
Dated

Despatched

Received

No.....

Subject matter.



Section Mug.

File No. 75 - 1-E.

Serial No. 12.

Diary No of letter replied to 1747

No. 1658

Dup

General and Revenue Secretariat

(Mug)

, the 8 *192*

To The Mug. Court
in Mysore.
Bangalore

Date of issue 18.5.25

Signed by for T.R.

Sir,

Referring to this office
letter no. 1214/Mug 75-22-87
dy 12-2-25 in re the adoption
of balances of Mug: institution,
wor. fd on & by Dr. Mirlay jaya
& yer, as recis. dy 4.2.25 pr.,
I am directed to ~~state that~~
the Court wants of the two
Mysore Accountants working
in the office of the Director
of Public Instruction ...
... pr jayadeyer for the week

Copy of
memo herewith & head
from letter no. 1833/T1-75
17.5.25 recd from the
Comptroller

List of enclosures

Copied by

Examined by

to be sent back at once, as otherwise the verification of balances for the period subsequent to 30-6-20 would be delayed and the balances on 1.7.25 cannot be made available on 1.11.25.

I am, therefore, to request that you to send back the Accountants Period by the Comptt. referred to may be sent back to the Comptt's Office at once.

I have etc

12.5.25

Secretary
Rev. Deptt.

11-5-25

No 1659 Copy to Comptt for info

8 = 525

12.5.25

11/-/25

47560

No. Office of the Muzrai Commissioner in Mysore.

226/22-25.

Dated Bangalore, 20th May 1925.

From

C. S. Balasundaram Iyer, Esq., B.A.,
Muzrai Commissioner in Mysore,
Bangalore.

Dr. 1794

To

The Secretary to the Government
of His Highness the Maharaja of Mysore,
Revenue Department.

ST 22/5

Sir,

With reference to your letter No.1658 dated 19th May 1925 I have the honor to state that of the two accountants deputed to work under Mr. Mrityunjaya Iyer for a week from the 26th April 1925, the Head Accountant Mr.T.Subba Rao has joined the Comptroller's office and the other is still continuing with Mr. Mrityunjaya Iyer.

Mr. Mrityunjaya Iyer who was written to ~~xxxx~~ in terms of your letter promises to send S. Jayarama Rao to the Comptroller's Office for duty from Friday the 22nd instant.

I have the honor to be,
Sir,
Your most obedient servant,

for Muzrai Commissioner.
(Absent from station.)

KSR.

03707

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

In reply please refer to No. 100. TAD

GEN. SECTT. Br. Mug 20. JUL 1925 SECTION.

REV RECORDS, MYSORE. 21 JUL 92 MUZRAI Dno 100 Mug 76: 22-55

Comptroller's Office, Bangalore,

Dated the 18th July 1925,

K.V. Anantharaman Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

I have the honor to invite your kind reference to my letter No.782/TAD B dated 15th January 1925, forwarding the final note on the determination of balances of Muzrai Institutions as on 30th June 1920 and to request that you will be so good as to intimate when orders of Government may be expected

2. As the work was completed long ago, I would request Government to sanction the recommendation made in para 9 of the letter to the grant of remuneration to the staff of my office detailed ~~to~~ for this special work. I may add that a bonus has already been paid to the staff of the Muzrai

worked out by him have been rev=

the Comptroller has proposed the amounts that might be assigned as balances of the several Institutions on 30th June 1920.

2. In a separate memo marked asan enclosure to the Note Mr. Mrityunjaya Iyer has explained how the balances worked out by him have been ~~arranged~~ arrived at, in continuation of the balances detailed institutionwar in the statements appended to the Government Proceedings No.2892-90/Muz.E.5-96 dated 19th March 1904 on elaborate compilations of credits and debits of the several individual --- Institutions month by month for all the twenty years from 1900 to 1919-1920. These compilations have been made in two sections ~~xxx~~ one for the first seven years from 1900-1 to 1906-7 and the other for the next thirteen years from 1907-8 to 19-20, this -- division having been necessitated by circumstances herein after explained.

3. In para 10 of the Government order of 19th March 1904, Comptroller was asked to prepare and send to Government statements of institutionwar balances ~~right~~ brought up to the end of June

03707

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

GEN. SECTT. 21 JUL 1925 MUZRAI Duo 100.

In reply please refer to No. 100 TAD B

GEN. SECTT. Bg. Mug 20. JUL 1925 SECTION.

Comptroller's Office, Bangalore, Mug 75-22-55

Dated the 18th July *1925*,

K.V. Anantharaman Esq., B.A.,
Secretary to the Government of Mysore,
Revenue Department, Bangalore.

Sir,

I have the honor to invite your kind reference to my letter No.782/TAD B dated 15th January 1925, forwarding the final note on the determination of balances of Muzrai Institutions as on 30th June 1920 and to request that you will be so good as to intimate when orders of Government may be expected

2. As the work was completed long ago, I would request Government to sanction the recommendation made in para 9 of the letter to the grant of remuneration to the staff of my office detailed for ~~to~~ this special work. I may add that a bonus has already been paid to the staff of the Muzrai

Commissioner's office in connection with the same work. (Vide Government Order No.1362-63/M.F.237-24-2 dated 18th March 1925.)

I have the honor to be,
Sir,
Your most obedient servant,

J Hadyn 14/1/25
Comptroller.

CV

R 18/1/25

This is a reminder from the ~~Secretariat~~ Controller's Letter R/14-1-25 (Sl.49)

Head of the Division ~~...~~ to the ... for ~~refund~~ pre-audit in connection with the Special Duty officiating ... is ... due -

17956

No. C 226 G. 225 Office of the Muzrai Commissioner in Mysore.
Nos files.

Dated Bangalore, 26 October 1925.
28

GEN. & REV SECRETARIAT
29 OCT 1925
MUZRAI
D. No. 518
Muz 75-22-56

From

Rao C. S. Balasundaram Iyer, Esq., B.A.,

Muzrai Commissioner in Mysore,

Bangalore.

9 OCT. ...To

B. Srinivasa Iyengar, Esq., B.A., B.L.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Revenue Department.

Sir,

Referring to your letter No. 1214 dated 12th Feby, 25 I have the honor to state that the statements of Muzrai balances proposed Muz 75-22-51 by the Comptroller were referred to Mr. A. Mrityunjaya Iyer and the latter after comparing the statements with his compilations has submitted a note explaining in detail how the balances as -- worked out by him have been revised by the Comptroller and now the Comptroller has proposed the amounts that might be assigned as balances of the several Institutions on 30th June 1920.

2. In a separate memo marked as an enclosure to the Note Mr. Mrityunjaya Iyer has explained how the balances worked out by him have been ~~arranged~~ arrived at, in continuation of the balances detailed institutionwar in the statements appended to the Government Proceedings No.2892-90/Muz.F.5-96 dated 19th March 1904 on elaborate compilations of credits and debits of the several individual --- Institutions month by month for all the twenty years from 1900 t 1919-1920. These compilations have been made in two sections one for the first seven years from 1900-1 to 1906-7 and the other for the next thirteen years from 1907-8 to 19-20, this -- division having been necessitated by circumstances herein after explained.

3. In para 10 of the Government Order of 19th March 1904, t Comptroller was asked to prepare and send to Government state ments of institu- ~~right~~ brought up to the end of June,

1904 and on the 29th June 1908, the Comptroller wrote a letter to Government No.156/Muz.264 reporting the transmission of --- statements of balances as they stood on 1st July 1907. understand that these statements are all missing with the entire files on the subject. It would appear that the Comptroller's office too has lost the drafts of the statements and all papers relating to the work done in this respect. The Comptroller's letter to Government was however ~~forwarded~~ found recently by Mr. A. Mrityunjaya Iyer in an old file relating to the accounts of the Vyasaraya Matha. This letter which is forwarded herewith. herewith bears no indication of having been worked up for the orders of Government.

4. The Comptroller's office has maintained regular ledgers of ~~the~~ Muzrai transactions only from 1907-8 evidently after ---- determining the balances as they stood on 1st July 1907. In these ledgers which are Talukwar, the credits and debits of Muzrai Institutions are entered month by month in units of ---- accounts in accordance with the instructions issued in para 14 of the Government Order of 19th March 1904, Such units being.-

1. Major Institutions - individually
2. Minor Institutions and 3. Mohammodan Institutions } in Taluk totals.

5. The ledger for 1907-8 has been commenced with ~~opening~~ --- opening balances entered in units as above and Institutionwar details for the Taluk totals of the balances of ~~minor~~ minor --- Institutions are not available. In the absence of such institutional details for the opening balances, it is not possible to determine the balances of the Institutions individually at any subsequent period. It became therefore necessary for Mr. Mrityunjaya Iyer to work out again the balances ~~on~~ on 1st July 1907 in full institution details in continuation of the -- balances of June 1900. Mr. Mrityunjaya Iyer has explained in his memo , paras 22 et seq how he has determined the balances on 1st July 1907 by entirely re-constructing the accounts of the credits and debits of the seven years from 1900-1 to 1906-7 in details of Districts, Taluks and Institutions on the data afforded by the Comptroller's General Ledger and the books and records subsidiary

thereto

thereto down to the Taluk C books and the Muzrai Barawards as far as they were available at this distance of time; In these paragraphs, Mr. Mrityunjaya Iyer has also explained how in the work so done he was greatly handicaped by want of completely connected records in -- some Taluks. Even the Treasury C Books and the District Treasury Ledgers having been destroyed in spite of orders not to destroy them issued at the very commencement of the work in June 1921 and without heed to the references repeatedly sent by the Special Duty Officer from April 1922 and from this office subsequently and how as an inevitable result of this and the imperfect nature of the records -- that were made available and also the vaguely worded entries in the C books of the Comptrollers Office, some items of credits and debits of the several Districts could not be assigned to any Taluk, and have therefore been entered as "Taluk untraced". Mr. Mrityunjaya Iyer has now compiled and appended to his memo, statements (V to VIII) showing now these items of "Taluk untraced' now stand and how by a further examination of some old accounts and files, it is possible to trace much of them and fix the institutions to which they relate.

6 In the net result of the Compilations made by Mr. Mrityunjaya Iyer, the balance on 30th June 1907 stands distributed by Districts as hereunder; in Juxta position are entered the balances as worked out by the Comptroller's office in 1908:--

		Balance on 30th June 1907- According to the Special Duty Officer.			Worked out by Comptroller in 1908.		
State Huzur Treasury.	Minus	5453	7	10	6843	2	4
Bangalore.		6366	15	9	23936	1	5
Kolar		42925	4	2	43855	2	9
Tumkur		5316	15	8	9308	6	10
Shimoga		59358	4	9	67083	13	7
Kadur		53623	9	8	36003	0	5
Chitaldrug		19365	11	7	19585	5	11
Hassan		58655	5	4	66290	13	0
Mysore		109384	14	10	105374	15	6
Palace		28713	0	6	44886	12	1
Tree rent.		158	14	8	-	-	-
Rounding off (02-6)		-	14	7	-	-	-
Untraced							
Total		3,79,[illegible]		8	4,[illegible]		

Difference ---- 43871-10-0.

7. In the total the Comptroller's figure is in excess by Rs.43871 10-0 and this difference Mr. Mrityunjaya Iyer states, is due to his having deducted from the opening balances of June 1900 the following ~~accounts~~ amounts as required by the Government order of 19th March 1904 while the deductions have not been made in the Comptroller's books.

(a) Amount deducted from the balances of certain institutions as detailed in the statements to adjust certain charges (vide para 9(4) of the G.O.) 42902-0-0

(b) Difference in the balance of June 1900 as between the general ledger and the statements of balances distributed institutionwar and accepted by Government in para 3 of G.O. ~~969-10-0~~ 969-10-0

Rs.43871-10- 0

8. In regard to (a) above, the amount of deduction according to para 9 (4) of the Government order is Rs.43302/-; but the details as printed in the statement total up to Rs.42902 only, the difference, being due to errors of printing in the figures of Bangalore and Chamarajnagar Taluks. Being unable to locate the mistakes Mr. Mrityunjaya Iyer has adopted the actual total of Rs.42902. It may be possible to discover the mistakes from the statements in the original ~~xxx~~ Secretariat File.

Item (b) should, as a consequence of the acceptance of the institutionwar statements have been written off the balance of June 1900.

9. Perusing the balances as distributed by Districts it will be seen that they vary very ~~xxxxx~~ widely. It is not possable to explain these differences at this distance of time as the Comptroller's ~~figures~~ office has no ledger or other compilations of Muzrai transactions for the seven years in question. As Mr. Mrityunjaya Iyer has worked out figures on detailed compilations of credits and debits based on the Comptroller's books and the Taluk records the balances so determined by him deserve to be accepted, So long as they stand reconciled in the total with the balance of the Comptroller's books, ~~and~~ the correctness either of the method or of the figures adopted by him stands unquestioned. In fact the Comptroller himself has adopted the balances as worked out by Mr. Mrityunjaya Iyer as the basis of his final proposals.

10 In the statement of balances as worked out by Mr. Mrityunjaya

Iyer

Iyer, there is an excess of Rs.~~138-14-8~~ 138-14-8 separately entered as tree rent. Mr. Mrityunjaya Iyer states that in the General ledger prior to 1904-05 there are some extra credits and debits of "Tree rent" and 'contributions' entered in a separate // --- column under Muzrai Funds; that the balance of contribution at the close of 1904-05 has been traced as relating to Hassan District though it could not be traced further by Taluk or institution and as the balance of tree rent amounting to Rs.138-14-8 could not be fixed even by the District to which it --- belongs, the item has been separately entered apart from the District balances.

11. In this connection Mr. Mrityunjaya Iyer has pointed out that ~~the~~ in the accounts of recent years there is a credit of Rs.14-12-8 in Holalkere Taluk described in the Taluk Treasury Statement got up under Datta's scheme as "Chickajagur tree rent". In the Comptroller's ledger the amount is included in the Taluk total of Minor institutions without any enquiry about the --- institution to which the credit should go. In the statements of the Special Duty Officer the amount is noted as an untraced -- item of credit.

12. The balance of 0-14-7 entered as "rounding off" (02-03) -- represents the net difference in the Provincial total due to all fractions of Rupees having been rounded off in the final accounts of 1902-03.

13. In regard to the compilations of the thirteen years from -- 1907-08 to 19-20 Mr. Mrityunjaya Iyer states that as his work was primarily wanted to the determination of the balances --- of Minor Institutions of the Districts he did not work out the accounts of the State Huzur Treasury and of the Palace Muzrai ~~Institutions~~. But as the balances of these on 1st July 1907 have been determined by him the balances on 30th June 1920 readily ~~found~~ follow by carrying forward the differences in balances of 1st July 1907 as between Special Duty Officer's compilation and the Comptroller's ledger. For these differences should remain constant so long as in respect of these institutions // ~~xxxxxxxxxx~~ the credits and debits of the subsequent years are taken --- as ~~worked~~ worked in the Comptroller's ledger.

14. Even in the case of the Muzrai Institutions of the Districts proper Mr. Mrityunjaya Iyer has confined himself to getting up institution details for the Taluk totals of the credits and -- debits of minor institutions only as booked in the Muzrai ---- ledgers; and when subsequently on commencing his final ------ compilations in October 1922, he was asked by my predecessor -- (Mr. K.R.Srinivasa Iyengar) to include also the major Institutions so as to reconcile the balances on 30th June 1920, he implicitly adopted the credits and debits of the major Institutions as booked in the ledgers. Thus in the compilations of this period Mr. Mrityunjaya Iyer has closely followed the Muzrai Ledgers month by month and in the net result there is a difference of only Rs.562-13-5 made up of a few items noted in the statement iv (a) appended to the note.

15. Taking the entire period of twenty years from 1900-01 to 1919-20 Mr. Mrityunjaya Iyer in para 15 of his note has worked out how the total balance on 30th June 1920 as worked out by him has differed from the Comptrollers ledger balance by Rs.44434-7-5 which is but the total of the three amounts viz.

1. Deduction out of the balances of 1900 to adjust certain charges.	42902 -0- 0
2. Defference in the balance of June 1900 as between the ledger and the institution details	969-10- 0
3. Difference in the compilations of the thirteen years for 1907-8 to 1919-20	562-13- 5
	44434- 7- 5

16. In the final statements of institutionwar credits, debits and balances compiled talukwar Mr. Mrityunjaya Iyer has noted certain amounts as "Untraced". These represent the differences between the taluk totals of credits and debits as booked out in the Muzrai ledgers and the totals of institution details as compiled from the Treasury statements, Bills and Barawards. In para 61 of the memo, Mr Mrityunjaya Iyer has explained how these differences have arisen.

17. With reference to these untraced items Mr Mrityunjaya Iyer states that reserving the items to be looked into later on he completed the compilations and after submitting -- the statements to this office in July 1923 he took up the work of tracing the untraced items. Several items were traced in

the months of August and September; and as he was still --- engaged in this work, he was asked to keep it aside and take up the Gumbuz work; and on the completion of the Gumbuz work in January 1924, he was asked to send away the accountants to the Comptroller's Office for further work ~~there~~. In this abrupt termination of his work, several items traced by him were left unincorporated in the statements and all further work in this direction thrown upon the Comptroller who in his letter to Government No.943/TADB dated 27th March 1924 -- stated that after completing certain preliminary compilations he would attempt to trace the items marked as 'untraced. But several items have been left untraced still; and not to protract the work on this account, the Comptroller has now ---- proposed to omit the whole lot of untraced items whole sale including the items of "Taluk untraced", Tree-Rent and all.

18. Turning now to the statements forwarded by the Comptroller: In these, the Institution war balances on 30th June 1920, are entered in four columns; Mr. Mrityunjaya Iyer has slightly corrected the figures so as to rectify some clerical mistakes noticed and has also added on some items which had been already traced by him but had escaped incorporation in the Comptroller's Office. Thus revised the four sets of balances entered in the statements are as hereunder.--

(1) Balances as worked out by the Special Duty Officer total	1,09,3635-12-11
(2) The above balances as revised in the Comptroller's office	11,03367- 0- 8
(3) Balances according to the Comptroller's Ledgers.	1096105- 3- 8
(4) Balances proposed for adoption.	1091087- 6- 4

The balances under (1) (2) & (4) are given in full --- details of Institutions while for No.3, such details are entered only against major Institutions the balances of minor and Mohammodan Institutions being in Taluk Totals.

19. Mr. Mrityunjaya Iyer has now compiled and appended to his notes statements showing Talukwar 1 and 1a, and in abstracts by Districts and in the Provincial, how the balances worked out by him (Col.1) have been revised by the Comptroller (Col.2) and finally worked up to balances proposed to be adopted (col.4).

In the first place it should be kept in view that the final statements of institution war balances compiled by the Special Duty Officer, - Taluk by Taluk do necessarily exclude the following amounts which could not be taken into the account of any Taluk:-

Items "Taluk untraced"	Minus	3387-14- 7
Tree rent		138-14- 8
Difference due to rounding off in 1902-3		0-14- 7

Ignoring these amounts altogether, and taking only the balances as determined by Taluks the Comptroller has revised the latter and then worked up the final balances proposed as in the subjoined statement.

Balance as worked out col.1		10,93,635-12- 11
Deduct amount transferred to Palace and State Huzur Treasury		7225- 5- 4
Balance		10,86,410 7 7
Add increase of by certain variations.		3,151 7 5
Add increase of omission of debits under:-		
Personal allowances	1,786-13-1	
Untraced items	12018- 4-7	13805 1 8
Balance as revised Col.2		11,03,367 0 8
Add increase by omission of debit balances		19,690-12- 9
Total		11,23,057-13- 5
Deduct net decrease by adoption of ledger balances in respect of some major institutions plus	51107-5- 8	
Minus	83077-12-9	31970- 7- 1
Balance proposed (Col.4 Rs.		10,91,087- 6- 4

20. From the above it will be seen how starting with the --- balances determined by the Special Duty Officer, the Comptroller has deducted certain amounts by transfer to the Palace and the State Huzur Treasury and has finally increased the balance by --- certain variations and omissions of the debit balances from ---- Rs.10,93,635-12-11 to Rs.11,03,367-0-8. In regard to institution -- details, the Comptroller's revision has connoted solely in putting together the figures of institutions entered under different names in the statements of the special duty Officer, and also those coming under Account unit in the revision of Tasdiks sanctioned under the re-organisation scheme of 1917-all on information furnished by the Amildars. Mr. Mrityunjaya Iyer in para 51 of his note has -- explained how in the case of some institutions going by different local names, any one of the names at the fancy of the Taluk Officer

Officer for the time being is entered in the official bills, Reports and other records. In the compilations of the Special Duty Officer, the names as entered in such records have been adopted and the Comptroller's action in having put these together is a -- decided improvement, which ought to have been attended before -- publishing the statements. In view to avoid such confusion in the future Mr. Mrityunjaya Iyer suggests that orders should be issued directing that in all official records, Muzrai Institutions should go invariably by the names under which they have been registered in the Register of Cash grants and in the Quit-rent Registers of land inams and in the case of institutions grouped together for -- purposes of accounts, the accounts should be entered under the name of one of them which should be indicated as the head of the group. I think too that such a ruling is very necessary.

21. Now examining the revision of the balances for from col. 1 to col. 2:-

In the first place, an amount of Rs.7225-5-4 has been taken away as belonging to Institutions under Palace charge and the State Huzur Treasury, the amount transferred to the State Huzur Treasury including a sum of Rs.4521-14-2 from the balance of Kalasa Temple and another sum of Rs.4521 from the balance of Chamarajnagar.

Further details are given in Statement 1 Note (1)

Secondly:- The balance has been increased by Rs.3151-7-5 by a few other variations as below:--

1.	Balance of Sivaganga Matt increased, by omission of a debit in Kadur District in 1906-7.	Rs. 3000- 0- 0
2.	Balance of Sivaganga temple reduced by debit of old payments in State Huzur Treasury for pay of agamiks. minus	580-0-0
3.	Increase by omission of the debit balance of Sunkanhalli Mallikarjuna temple Bangalore Taluk.	40- 0- 0
4.	Increase by omission of the debit balance of Makurli Adeswara temple Hassan Taluk.	633- 0- 0
5.	Increase by a credit balance of to Purada Veerabhadra temple Hassan Taluk not in the compilations	45- 9- 3
6.	Increase to balance of Gavi Matt T.Narsipur Tk.	15- 5- 0
7.	Reduction of balance of Talkad Vydeswara temple (T.Narsipur Taluk.) minus	2- 6-10
	Total.	3151- 7- 5

The omission of the debit of Rs.3000/- of Sivaganga Matt should

should be necessarily rectified. But this is a matter which should be considered in dealing with the question of the balance of the matt funds which has been separately worked by Mr. Mrityunjaya Iyer with reference to the revenue collections from the Matt's villages and --- other accounts of the management of the matt by the Government in--- continuation of the last audit of the matt accounts up to the end of June 1900. The question is still before the Government.

22. As regards the reduction of the balance of the Sivaganga temple by the debit of Rs.580; this is a payment made in the State Huzur -- Treasury in 1897-98 and 1898-9 for pay of agamiks, Mr. M. Mrityunjaya Iyer states that there is no reason to throw the burden of this -- charge on this temple. In fact according to the orders passed in para 18 of the Government Proceedings of 19th March 1904 the payment to the agamiks ought to have been adjusted long ago out of the funds of Kalasa temple and Chamarajnagar temple in equal proportions. The charge may be adjusted accordingly even now.

23. As regards the other 5 items of variations Mr. Mrityunjaya Iyer is unable to find an explanation for them. The Comptroller's office should be able to say what they are from the drafts in the office. This should be further investigated and cleared up.

Lastly, in regard to the omission of Personal allowances and the untraced items:-

The item of Personal allowances should be treated separately along with the accumulated balance held separtely under that head.

24. According to Mr. Mrityunjaya Iyer's statements a balance of Rs.10419-1-5 is included in the amount treated as (Taluk untraced) and there is a minus balance of Rs.1786-13-1 included in the statements of Talukwar balances-the two put together resulting in a credit balance of Rs.8632-4-4. According to the Comptroller's ledger -- there stands a balance of 9804-6-4 as "Personal allowances" separately from the balances of institutions proper. The balance under "Personal allowances " whichever figure might be finally accepted will prove a useful reserve for the adjustment of the debit balances which some institutions have run into without any resources of their own to recoup the same.

25. As regards the untraced items the wholesale omission of the same does not appeal to me as a correct thing to do. As proposed by

Mr. Mrityunjaya Iyer the items ought to be further traced and the amount of untraced should be reduced to the minimum possible. Mr. A. Mrityunjaya Iyer has now compiled detailed statements noting every one of the items with particulars of dates and entries in the records and he states -- that much of these might be traced on a further examination of some records with some perseverence supplemented by references to - Taluks. I think too that an attempt should be made to trace as many of the items as may be possible on the particulars of dates etc., given by Mr. Mrityunjaya Iyer and particularly those of the 3 recent years 1917-8, 18-19 and 19-20 and also the items vaguely described in transfer entries and Taluk Treasury Statements under Datta's scheme since 1917-8. Considering how the items have been analysed by Mr. Mrityunjaya Iyer it may not take long to trace many of them.-- Now turning to the balances finally proposed (Col.4) the Comptroller has worked up the figures by omitting from the balances revised (Col.2) all items of debit balances to the total of Rs.19690-12-9 and varying the balances of some major institutions -not all-by entering the -- balances according to his Muzrai ledger in preference to those worked out and revised, and reducing the balances of these institutions by Rs.31970-7-1 in the total. In the final result, the balances as -- revised (Col.2) have been reduced from Rs.11,03,367-0-8 to Rs.109087-6-4.

26. First in regard to the omission of the Debit balances Mr. -- Mrityunjaya Iyer has appended a statement noting the amounts of such balances Institution wise. He suggests that the better course will be to adjust them in the following manner:--

(1) Where the Institution has a large income, the balances to be recouped out of the receipts of ensuing years by easy instalments to be fixed on the merits of each case.

(2) In the case of Institutions of special architectural or ----- devotional importance but not possessed of sufficient income the debit balances to be adjusted, out of the savings available out of personal stipends held both in cash and in investments.

Mr. Mrityunjaya Iyer has also pointed out how some institutions

with

small debit balances have sufficient sums in the muzrai investments for instance the Temple of Nidigal Anjaneya in Davengere Taluk has a closing debit balance of Rs.93-10-3, it has Rs.146-4-4 held in the investments; Mr. Mrityunjaya Iyer suggests that the amount -- invested may be transferred to some other institution and the --- debit balance adjusted the difference being treated as ----- savings in cash. There are also a few other cases of this kind. Perusing the statements of Muzrai Pro-notes held in safe custody by the Comptroller, I find that the amounts invested in very many cases are very trifling even so low as two annas one pie; These small investments should cause great confusion in the accounts in the matter of the distribution of interest. These small investments may be recovered from the accounts by transfer of the amounts to the cash balance of the institutions concerned and the investments re-cast in sums of Rs.100/- and multiples thereof. In this way the whole of the investments may be confined to 50 or 60 institutions with sufficient cash balances instead of a long list of 330 Institutions as the list now stands.

27. I agree with Mr. Mrityunjaya Iyer in the proposals advanced by him for the adjustment of the debit balances; but before -- taking action in the manner proposed, I would await the results of the further work now being done in the Comptroller's Office to bring up the balances up to date i.e., up to the close of 1924-5.

28. In paras 41 to 69 of his note, Mr. Mrityunjaya Iyer has -- explained how in the present extremely defective system of muzrai accounts, it is not possible to watch the balances of individual Institutions and several institutions run into debits long before they could be discovered. The matter calls for careful and serious consideration and I shall address the Government about this separately.

29 Lastly in regard to the Comptroller's proposal to take the final balances of some Major Institutions on 30th June 1920 at his figures. In preference to the balances worked out, Mr. Mrityunjaya Iyer is for right reasons such a course, nor does the Comptroller's [illegible] quite appropriate. For, perusing the --- [illegible] of the note, wherein Mr. Mrityunjaya Iyer has

noted

noted institutionwar how the balances get varied, it will be seen how under the Comptroller's proposal the institutions benefit or lose even to the extent of thousands of Rupees in some cases. Mr. Mrityunjaya Iyer in his note has discussed the variations in two cases in particular viz Sivasamudra Charities and the ---- Vyasaraya Matt., both institutions which were under the management of the Government for a very long time, the former of these two, gaining Rs.8415-9-7 while the latter loses so much as --- Rs.10277-2-3. Mr. Mrityunjaya Iyer in his note explains how in these cases, such large differences should have arisen. In the case of the Sivasamudra charities, Mr. Mrityunjaya Iyer thinks that the funds of the personal Revenue villages of the Jahagirdar and of the Devadaya villages of Kurugal and Kaglipur endowed to the charities should have got mixed up in the ---- accounts, as both were under Government management from about 1896 to 1906, the former in the Revenue Department and the latter in the Muzrai Department. Mr. Mrityunjaya Iyer suggests that the accounts of this double management may be thoroughly ---- examined again to verify the correctness of the amounts finally transferred to the Jahagirdar's credit in the Bank of Madras when he attained majority and resumed the management of the --- villages.

30. As regards Sri Vyasaraya Matt, the Swami has long been claiming a much larger surplus than the Comptroller has given credit for: and Mr. Mrityunjaya Iyer thinks that there has been an initial mistake in the Comptroller having commenced --- the matt accounts with a nil balance in 1901-2, while according to his compilations the institution had large credit at the time. The question of overhauling the accounts of the Government management of Matt's estates and determining the correct balance of matt funds held by the Government, has long been on the anvil. Over a year ago Mr. Mrityunjaya Iyer was called upon to take up the work and he thereupon submitted a note explaining the condition into which the matt accounts of the Government --- management had drifted and the work to be done to set matters -- aright, and requesting sanction to an allowance of Rs.1000/- to

to meet the cost of the establishment necessary and his own remuneration for the work. Mr. Mrityunjaya Iyer's proposals -- were accepted by Government and the question of debiting the cost to Matt funds was referred to the matt Sarvadhikari for acceptance. The Sarvadhikari (Mr. Srinivasamurti) died two months ago without replying to the reference. No communication on the subject has been received yet from the Swami either. Now that the question of taking over the properties of the -- Matt in the State under Government management is being pressed by the Swami, it is I think desirable to clear up this ~~xx~~ --- fog over the accounts by a suitable scrutiny.

31. As regards the balances of other major Institutions Mr. Mrityunjaya Iyer in paras 50 to 60 of his note has explained how differences have arisen as between the Comptroller's Ledger and the figures worked out by him-firstly in respect of Institutions formerly minor and transferred to the category of --- major institutions in various years from 1907-8 and secondly in the case of institutions which have been major all along. In respect of the former, Mr. Mrityunjaya Iyer states that when first opening the accounts the Comptroller has adopted ~~a~~opening balances the amounts reported by the Deputy Commissioners without any check and in the case of these, the Comptroller has finally taken the balances now worked out and revised (col.2) In the case of the institutions which have been major all along the differences have been due chiefly to the variations in the balances of 1st July 1907 as worked out by the Special Duty - Officer and ~~their~~ Those booked in the Comptroller's Ledger for 1907-8 - such differences having further widened by other errors in the accounts of the subsequent years. It is in the case of some of these major Institutions, that the Comptroller has proposed the adoption of the Ledger balances. But considering how - ~~how~~ widely the balances of such Institutions vary thereby - some gaining and some losing even thousands, I regret my -- inability to endorse the Comptroller's proposal. I think it will be more satisfactory to accept the balances as worked out and revised <u>infolio.</u>

For

for so long as the detailed compilation statements are preserved it is always open to rectify any errors in these whenever ---- discovered in the future.

32. Mr. Mrityunjaya Iyer has pointed out how in the statements are included the balances of a few institutions which have long ago ceased to exist these being the balances entered in the statements of balances of 1900-which have not yet been eliminated as they ought to have been. Mr. Mrityunjaya Iyer now suggests that these amounts may be disposed of otherwise after definitely ascertaining from the Deputy Commissioners what the institutions exactly are, in what condition they are now, and how the balances of the non existent institutions might be dealt with.

33. In conclusion, Mr. Mrityunjaya Iyer's proposals are:--

(1) To adopt provisionally the balances of Institutions as now worked out and revised (Col.2 of Comptroller's -- Statement)

(2) To trace further the items still remaining untraced as far as may be possible and to incorporate the items as they are ---- traced in the figures of the institutions concerned.

(3) In regard to items which might still remain untraced even after such further work, to absorb them in the respective Taluks or Districts by credits or debits to Institutions on probabilities with reference to local conditions --- after consultation with the Deputy Commissioners.

(4) To adjust the debit balances as proposed instead of ---- omitting them altogether.

(5) Issuing the statements of balances for formal adoption to send copies thereof to the Deputy Commissioners for a critical scrutiny so as to make sure that the nomenclatures of the Institutions are in strict accordance with those by which they have been registered in the Registers of -- Cash grants and Land Inams and further to eliminate the -- Institutions which no longer exist.

I generally agree in the foregoing proposals and therefore

therefore submit them for the consideration and orders of the -- Government.

Mr. Mrityunjaya Iyer's note with all its enclosures and -- the Comptroller's statements are all forwarded herewith.

I would further suggest that before Government pass final orders in this matter the various points may be discussed at a conference consisting of the Revenue ~~Survey~~ Secretary, the Deputy Comptroller or other officer of the Comptroller's office dealing with these accounts, Mr. Mrityunjaya Iyer, and myself. Such a conference will, I think clear up many points of doubt ~~or~~ or difficulty and conduce to put the whole of the accounts past and future on a satisfactory basis.

I have the honor to be,
Sir,
Your most obedient servant,

C S Balasundaramayer
Muzrai Commissioner.

No. 1475-76 - Mug 2/11-25=2, Dated 15th May 1926

Special Duty Office, Note 5/29/25

NOTE.

I have studied carefully the statements sent by the Comptroller proposing the closing balances that might be assigned to the several institutions individually. These statements are in five Cls. as hereunder:--

(1) Name of Institution.
(2) Balance as worked out by the Special Duty Officer.
(3) Balance as revised in the Comptroller's office.
(4) Balance according to the Comptroller's ledger.
(5) Balance proposed for adoption.

Cd 2467
25 copies
over 5 pages

2. On taking up the statements, the first thing that struck me was that the totals of the two Cls. 2 & 3 varied widely. Looking into Col. 2, I found the totals correctly entered according to my final statements. I naturally expected that the details Institutionwar would have been also entered in full as in my statements. But on actually totalling up the figures entered in the column, I found it otherwise. My statements had not been copied out in full; some items had been omitted. There was nothing to show what these omitted items exactly were and how they had been disposed of. I then examined the figures as entered in Cols. 2 & 3 Institution by Institution. In several cases they differed. Noting these differemces, Institution by Institution and running over the compilation over and over again, I discovered what actually had been done towards the revision of the balances worked out.

3. The only features of this revision are:--

Firstly, the figures of institutions entered in my statements under different names and of institutions going under one 'Account Unit' have been put together on the information furnished by the Amildars to whom the Comptroller had sent copies of my final statements under a Circular letter, copy of which is enclosed.

Secondly in para 60 et seq of the Memo forming the enclosure to this Note, I have explained how, under various circumstances, the totals of the entries of Credits & Debits by institutions have differed from the Taluk totals as booked in the ledger, how reserving these differences to be looked into later on, I took up the final

compilations noting the amounts thereof as "untraced" in the Taluk statements, how, after completing the final compilations and submitting them to the Muzrai Commissioner in July 1923, I took up the work of tracing the untraced items and did much work during the next ~~tew~~ two months and how, owing to the intervention of the Gumbaz work and the transfer of the Special Duty Accountants immediately thereafter, for work in the Comptroller's office, I had to give up all further work on my part and to content myself with sending away all the papers with the accountants leaving it to the Comptroller's office to trace the items which still remained untraced and to incorporate in the compilations such items as had been already traced by me but left un-incorporated in the statements in the abrupt termination of my work.

The items so traced and left un-incorporated by me have all been added on to the figures of the respective institutions as also some items subsequently traced in the Comptroller's office. Even here some items have still escaped in-corporation in the revision made by the Comptroller and these omissions have now been rectified by me. Several items still remain to be traced; and in the revision of the balances made by the Comptroller, all such items have been omitted ~~here~~ wholesale.

This simple work has been described in the heading of the statements as 'applying corrections of amounts actually traced and of mis-classification rectified by this office." I have no quarrel over language; yet, in this particular instance, I respectfully beg leave to take objection to the way in which the Comptroller has put it, in words, suggestive of errors of <u>mis-classification</u> on my part and of rectification thereof in his office. It will, at least, be a consolation to me if the office can point out what errors of <u>mis-classification</u> were noticed in the compilations and how they have been rectified.

4. In the way in which the Comptroller's statements have been got up, I have had to go through the figures institution by institution and incidentally to check my own compilations again

to make sure of the results. This work, for which I was not prepared, proved highly laborious and taxing and took over three weeks But I am glad I have had to do it, as it gave me an opportunity to examine the final statements, which, in the pressure of time towards the closing stage of my work, I had to pass off my hands as they were copied. The present examination has disclosed but three mistakes in the statements--viz:--

(1) In the final statement of Bangalore Taluk giving Credits and Debits yearwar, a credit of Rs 4,216 of Sreenivasa Mandirum has been entered by the Copyist on the line just above against Malleswaram Basaveswara; this simple clerical error of the Copyist has affected the figures of the final balances of both the Institutions.

(2) In the final statement of Chamarajanagar Taluk I discovered an error of Rs700, the Copyist having written minus Rs 350 for plus R 350 in the last column of balances.

(3) In compiling the figures of Chamarajanagar temple the following items of the period of 1900-01 to 1906-07 had been omitted:--

Minus	..	..	Rs 13,176	0	9	) Sayer
Plus	..	..	1,038	3	7	) items
Minus	..	..	143	3	6	

Lastly in the Comptroller's ledger itself, an old sayer balance of R 60,930-1-7 which had been eliminated in the re-conciliation of the closing balance of 06-07 with the General ledger has been added on again to the credit of Chamarajanagar temple in the Muzrai ledger of the following year 07-08. I have now been informed that a sum of Rs 16,118-14-4 has been deducted from the temple funds in the adjustment of sayer in the accounts of (fl) 1924, the latter deductions having been carried back in effect to the closing balance 19-20; this amount is the final Provincial debit balance with which the sayer accounts were finally closed in the year 1907-08.

5. Lastly in the Comptroller's statements I discovered small errors of copying and arithmetical mistakes in totalling the figures. These have been corrected too.

6. The errors of omission and commission so discovered and rectified by me now are all entered for ready reference at the end of the statements of the several taluks and Districts.

7. I give below an abstract of the figures as they stand final

District	Balance worked out Rs	Balance as revised. Rs	Ledger balance Rs	Balance proposed Rs
1. Bangalore	73,231 14 10	85,020 0 10	89,971 4 11	91,561-2
2. Kolar	106,434 3 5	105,371 15 0	111,852 14 11	106,536-1
3. Tumkur	110,208 15 6	108,497 10 1	113,724 1 10	108,293-2
4. Shimoga	124,664 4 0	123,504 9 1	132,901 13 2	127,210-0-
5. Kadur	110,775 16 10	107,438 11 5	96365 15 9	98,877-14
6. Chitaldroog	50,166 6 0	50,312 3 5	50,988 15 2	51,438-10-
7. Hassan	100,871 4 0	~~108,686 9 11~~ 107204 1. 1.	104,531 15 10	106917. 14.1
8. Mysore	417,342 13 4	~~415,731 10 7~~ 416017-13.9	395,768 2 1	400,229- 61-9
Total Rs.	1,093,635 12 11	~~1,104,563 6 4~~ 1103367-0.8	1,096,105 3 8	1091087-6.4

8. In the figures of the last two columns above, I have omitted the figures of Kodigi and Armistice amounting to R. 1,423-1-4 as below:-

	Rs		
Bangalore		90	0 0
Kolar		411	3 4
Tumkur		77	6 0
Shimoga		35	0 0
Kadur		36	0 0
Chitaldroog		50	0 0
Hassan		78	0 0
Mysore		645	8 0
Total Rs.		1,423	1 4

9. No details are given to show how much of the above is Kodigi and how much, Armistice. So far as I know, there are kodigi allowances in Pavgada Taluk and in one or two taluks of Kolar District in the - - statements of which there now stand debit balances as below:--

Tumkur District (taluk untraced)	Rs	136	14 0
Chickballapur taluk		66	10 0
Mulbagal "		185	1 5

The Institutions to which the kodigi figures relate may be readily ascertained from the Amildars. It is also a question for consideration whether these allowances should continue to be included in the Sazrai or may not be transferred to "revenue" in the

same way as malnad cash grants have been done.

10. As for Armistice, the figures, I think, should represent the grants allotted for special services on the day of the Armistice and the un-expended portions thereof should lapse to the State. I do not see how they could be treated as muzrai surplus. In Chennarayaptana taluk statement there is a debit balance of Rs5 on account of Armistice which, along with other un-traced items, has been omitted by the Comptroller in the revision of the balances.

11. Ishall now proceed to show how the figures under the four heads in the foregoing statement reconcile with one another.

12. Firstly--Balances as worked out and the ledger balances.

In regard to this, the Comptroller in para 3 of his letter to Government says that I have not furnished any abstract "bringing the net result" of my work and comparing it with the figures of his office as on 1st July 1920." I am sorry that the Comptroller's office has not gone thoroughly into the statements that I had compiled though these were all with the accountants.

13. As a matter of fact, besides Districtwar abstracts reconciling the closing balances of 1906-07 as worked out by me with the general ledger balances, I had compiled and given to the accountants statement showing talukwar how the compilations of the subsequent years from 1907-08 had worked out in the net result with the balances of the Comptroller's ledger on 1st July 1920 and further noting the items making up the differences.

14. If these were not clear or sufficient, I would have readily furnished whatever reconcilation was wanted if only as originally ordered by Government the whole reconcilation had been gone through by one of the Comptroller's assistants sitting with me for the work. All the main points of the entire work would then have been fully cleared leaving only the arithmetical checking of the figures to the office. The work too might have been completed very much earlier and brought to a more satisfactory finish. But the whole work was conducted otherwise. On receipt of the Government order

I went to the Comptroller's office for two or three days. The Depu Comptroller in the pressure of his current work referred the whole to his Superintendent, and the latter went about the work in his own way in a manner which made me feel that my presence was superfluous. I then withdraw leaving all further work to be done by the Comptroller's office in their own way and contented myself with giving such further information and help as was required from time to time -- through the special duty accountants and with replying to points raised by formal official correspondence. I have now annexed hereto statements to show how the compilations stand reconciled with the Comptroller's books for the two periods separately and how the difference in the net result is onky Rs 562-13-5 contributed by a few items noted therein.

15. I give below a statement exhibiting how in the net result for the entire period from 1900-01 to 1919-20 the balances as worked by myself stand reconciled with the Comptroller's ledger balance on 1st July 1920.

Comptroller's ledger.

Balance of the eight districts on 1st July 1920.

		Rs	096,105	3 8
Add--Balance of Palace Muzrai (1906-07)			44,886	12 1
do State Huzur Treasury (1906-07)			6,843	2 4
" Personal allowances on 30th June 1907 deducted from O.B. of 1907-08			7,549	10 4
" Balance of Personal Estates on 30th June 1907 deducted from O.B. of 1907-08			2,695	7 3
" Untraced difference between Muzrai and General ledgers on 30th June 1907			6	8 0
	Total		1,158,086	11 8

Compilations.

Balance of districts on 30th June 1920		1,093,635	12 11
Deduct "taluk untraced " (1900-01 to 06-07)			
" Balance of S.I.T. on 30th June 07 Minus Minus		3,387	14 7
Debit--Minus Minus		5,453	7 10
Add			
Balance of Palace Muzrai (1906-07)		28,718	0 4
Tree rent (1900-01 to 1906-07)		138	14 8
Rounding off (1902-03)		0	14 7
	Total	1,113,652,	4 3

Difference R. 44,434- 7- 5

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The Comptroller's figure is in excess by Rs 44,434-7-5 which is but the total of--

Deductions at 20% out of balances of 1900	Rs 42,902	0	0
Difference between balance worked out and ledger in 1900, which should have been written off.	969	10	0
Difference in the compilations from 07-08 to 1919-20	562	13	5
Total	44,434	7	5

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16. From the above, it will be seen that but for the deduction of the two items viz. Rs 42,902 and Rs 969-10-0 out of the balnce of June 1900, the net difference between my compilations and the Comptroller's ledger for the entire period from 1900-01 to 1919-20 is but Rs 562-13-5; the items making up the difference are noted in the - - statements.

17. Now taking up the balances as worked out and the balances as revised by the Comptroller, I have reconciled the figures Institution by Institution and have compiled abstracts by Taluks and Districts. I give below a statement showing how, in the Provincial Total the two sets of balances stand reconciled:--

Balance as worked out		Rs 1,093,635 12 11
Deduct amount transferred by the Comptroller to S.H.T. and the Palace Muzrai.		7,225 5 4
	Balance	1,086,410 7 7
Add--Variations net plus		3157. 7. 5.
Rs	~~3,733 14 3~~	
Minus	~~2,507 11 0~~	~~1,226 3 3~~
Debit balances omitted		
Personal allowance	1,786 13 1	
Untraced items	~~14,863 6 4~~ 1207-5-3	13805- 1- 8
Other items	~~276 8 1~~ 810.15.4	~~16,926 11 6~~
Total balance as revised		1103367-0-8
		~~1,104,563 6 4~~ Audit

18. I append statements noting every one of the items making up the variations as above.

19. Lastly, as between the balances as revised and the - - balances finally proposed, the latter has been worked out from the former by a very simple step i.e. all debit balances have been - - omitted altogether and in the case of some major institutions--not all--the balances standing in the muzrai ledger have been adopted in preference to those as worked out and revised by the Comptroller.

20. By this, some institutions benefit and some lose to a very considerable extent.

21. I give below an abstract exhibiting how the balances proposed have been worked out from the balances revised:--

Balances as revised	Rs	1,104,563 6 4
Add increase by omission of debit balances.		19,690 12 9
Balance		1,124,244 3 1
Deduct net variations--minus by adoption of ledger balances.		
Plus	Rs	51,250 4 9
Minus		82,956 2 8
Balance finally proposed		1,092,538 5 2

22. As between the balances worked out by me and those proposed by the Comptroller, the variations are exhibited in the following statement.

Balance as worked out deducting amounts transferred to S.H.T. and Palace Muzrai		1,086,410 7 7
Add Personal Allowances-debit balance omitted.		1,786 13 1
Net balance of institutions proper		1,088,197 4 8
Add		
Increase by variations		1,226 3 3
Increase by omission of untraced & other items		15,139 14 5
Increase by omission of final debit balances		19,690 12 9
Total		36,046 14 5
		1,124,244 3 1
Deduct net decrease by adoption of ledger balances		31,705 13 11
Balance		1,092,538 5 2
Net Increase		4,341 0 6

23. Now as the Government have been pleased to call for my opinion a out the acceptance of the balances proposed as above by the Comptroller, I beg leave to give a free expression to the same; and I hope that the points urged by me will receive due consideration. To begin with, I beg that the memo herewith submitted as an enclosure to this note may be critically perused; in that memo I have explained at great length:-

1. how the net amount of balances of June 1900, after making the deductions at 20% under para 9 of the Government order of 19th March 1904, as detailed institutionwar in the statements annexed there to, still included the amounts that had long ago been invested in Pro-notes and had remained un-adjusted till June 1904 and how the amounts of these investments were worked out institutionwar and the final net balances held in cash were fixed.

2. how the aforesaid balances had represented only the funds then held under the heads 'surplus' and Hosahead to the exclusion of the funds of certain institutions taken over under the heads "temporary management" of Government which funds were held under a separate head ~~distinguished~~ designated 'receipts of institutions' under the temporary management of the Government.

3. how, on being asked at a very late stage of the work to extend my final compilation to all major institutions also the general ledger balances under the head of the temporary management on 30th June 1900 were distributed by districts and then worked out in details of institutions.

4. how finally the balances of June 1900 under all the three heads of muzrai funds were determined institutionwar and adopted as Opening balances of 1900-01.

5. how in consequence of the loss of all traces of the statements of balances up to June 1907 worked out by the Comptroller as directed in para 10 of Government order of 19th March 1904 and for want of information in the muzrai ledgers about the balances of minor institutions individually, I had to reconstruct the accounts of the earlier years from 1900-01 to 1904-05 by a process of analysis starting from the General Ledger and working downwards to the Taluk Barawards and 'C' Books.

6. how in this work of reconstruction of the accounts at this distance of time I was greatly handicapped by the destruction of the District Treasury ledgers and the Treasury C Books in some taluks in spite of orders not to destroy them issued from the Muzrai Secretariat at the very outset and without heed to the

repeated references made to them from April 1922 by myself and subsequently by the Muzrai Commissioner.

7. how, as an inevitable result of this and other imperfect features of the Taluk records and of vague entries in the Comptroller's books some items amounting in the net to minus Rs.3,387-14-7 could not be assigned to any taluk and have therefore had to be treated as 'taluk untraced' how these items of taluk untraced now stand as a result of further investigation on the Comptroller's records and how with a little further work these may be considerably reduced.

8. how finally, the compilations of credits, debits and balances of the seven years from 1900-01 to 1906-07 have worked up to the general ledger balance with the difference of Rs.43,871-10-0 which is but the total of two items viz.--

Amount of deduction at 20% out of balances of certain institution as detailed.	Rs 42,902 0 0	
Difference between the general ledger balance of 1900 and the balance of institutions as worked out and accepted in the Government order of 1904.		969 10 0
	Total	43.871 10 0

Both the above being items which ~~xxxxx~~ ought to have been deducted from the balances of 1900.

9. how the compilations of the subsequent years from 1907-08 to 1919-20 I have closely followed the Muzrai ledger with the result that the compilations of this period have differed from the Comptroller's books by Rs.562-13-5 only and

10. how lastly, taking the compilation of the entire period from 1900-01 to 1919-20 the net result is only the difference of R562-13-6 pertaining to the compilations from 1907-08 to 1919-20.

24. The first question that now arises for consideration is the correctness or otherwise of the prodedure adopted by me. If the procedure be admitted to be correct, the results deserve to be accepted from considerations of small mistakes which might perhaps be discovered still. For, so long as the compilations are preserved it is always open to correct mistakes as they are discovered by suitable entries of adjustments in the books.

25. How comparing the balances as worked out by me with those

finally proposed by the Comptroller it will be seen that the Comptroller has omitted wholesale all items of Personal allowances, all items noted as untraced, all items specified as entered in the accounts but not fixed by institutions, and all items of debit balances.

26. In regard to the balances of institutions, the Comptroller has put together the figures of institutions which have been ~~worked~~ entered by different names in the compilation and those going under one 'account unit' according to the information supplied by the Amildars. Noting the balances of major institutions individually as entered in his books, the Comptroller has proposed in some cases the ledger balances in preference to the balances worked out and revised while in the case of the other major institutions the balances worked and revised have been retained in preference to the ledger balances.

27. There can be no question about eliminating the items of personal allowances. The balance as a whole should be treated as one unit and should lapse to the State.

28. In regard to the untraced items, these come under two heads viz--

i. untraced by Taluks
ii. Traced by taluks but not traced by institutions.

I append complete lists of the untraced items under both heads.

29. In regard to the untraced by Taluks, I have explained in the enclosed memo what this is made up of, how far the items have been investigated, how they now stand analysed and how a little further work on the records of the Comptroller's office will reduce the untraced to a great extent. There is nothing further for me to do in the matter.

30. In regard to items traced by Taluks but yet remaining untraced by institutions, I have explained in the memo what these items are how the work of tracing these items was taken up after completing the compilations, how much work was done in the two months of August and September 1926 and how, in the sudden intervention of Gumbaz work and the abrupt termination of my work thereafter, all further work in that direction was given up.

The items still remaining untraced may be analysed as here

		Credit	Debit
I	1900-01 to 1906-7	5,531 15 9	~~15,347 4 0~~ 11729.
II	1907-08 to 16-17	178 ~~6~~ 3	~~1,838 6 9~~ 1788.
III	1917-18 to	537 5 9	505 5 5
	1918-19	371 11 10	3,456 14 11
	1919-20	346 4 2	691 3 0
	Total	~~6,975 11 9~~ 6964. 2. 3.	~~21,839 2 1~~ 18171. 7. 6.

31. In the last three years, the credits and debits of Muzrai institutions could not be completely worked out at the very first step owing to the confusion, all round, incidental to the transition from the old to the new system of account procedure under Datta's Scheme. In the pressure of ~~time~~ hurry I had reserved this to be looked into later on, along with the untraced items of the other periods. The items of these three years have been separately noted. Even now they may all be traced by the special duty accountans now working in theComptroller's office, and if their services cannot be spared for this work I am prepared to do it myself if some clerk, is deputed to help me for a week and the files of Taluk returns and of Muzrai ledgers of the three years are made available to me from the Comptroller's office.

32. In the second period from 1907-8 to 1916-17, another attempt may be made to trace a few more items particularly Transfer Entries and items exceeding R 20 not after all many.

33.In the first period which may be termed "ante-ledger period" the untraced credits are heavy in the two taluks of Yedatore and Chickmagalur. The Amildars of these taluks have finally reported that institution details for the credits could not be traced as Treasury C. books have been destroyed

The follo ing items of credit in the taluks of Mysore district are of the year 1904-05; a special circular was sent to the Amildars at my request by the Deputy Commissioner of the Mysore over two years ago to furnish to me institution details. The Amildars did not reply. As the C Books of 1904-05 could not have been destroyed even now, the Amildars may be asked to furnish the information:-

Gundlepet	I	29	1	10	Nagamangala	468	14	0
Hunsur		69	13	4	~~Mandya~~	~~9~~	~~12~~	~~0~~
Nanjungud		207	5	8	Krishnarajapet	9	5	8
T.Narsipur		914	8	10				

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34. On the debit side, the four taluks of Tarikere, Belur, Arkalgud and Mysore have contributed R 10,602-2-9 as hereunder:--

Tarikere	R	1,596	3	5
Belur		3,209	4	9
Arkalgud		~~3,139~~	~~0~~	~~0~~ 1367-1-9
Mysore		~~2,657~~	~~10~~	~~7~~ 1018.13.9
Total		~~10,602~~	~~2~~	~~9~~ 7170.7.8

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The items are not many numerically; and they have all been fixed voucher numbers and dates; I append a list. With some serious attempt, the items--at least many of them can be easily traced. But the Amildars will not respond though repeatedly written to. I am confident that Mr. Subba Rao will be able to find out from the Talu records what these items are. He might be sent just for a week or so I shall also help him in the matter.

35. Anyway it is worthwhile to look into these untraced items once more on the lines indicated.

36. In regard to items described as entered in the accounts but not fixed by institutions, I append a list of these separately. The Amildars ought to be able to say what these items are. I give a few items below:--

Dodballapur taluk--Somenanalli Talvar Inamti compensation	R.	150	4	0
Tumkur--Jodi Voddarhalli, from Amildar by transfer from Excise bill		513	9	3
Gubbi--Siddapur inam		5	6	3
Maddagiri--Deputy Amildar, Kortagere		10	12	0
Holalkere--Chickjajur tree rent		14	12	8

In the reference to the Amildars, particulars of years and months of these items may be readily quoted from my compilations-

37. Some of the items may be traced from the books of the Comptroller's office. For instance the following:--

Bangalore--Endowment C.O.No.773 dated 17th July 1906	R	203	10	0
Anekal--Debits by the fund:-				
1900-1)		632	3	7
1901-2)		1,445	2	4
1903-4)		2	4	0
Hunsur--Refund to inamdars-Sayer		507	8	4

38. The items of debit charges now figuring as debit balances may also be adjusted:--E.G.

Chitaldrug--1902-03--Establishment	Rs	145	6	8
Mysore--April 1924--Payment to Acharyapurushas		421	6	9
Seringapatam--Sumasta (Palace at Melkote)		60	0	0
Hassan-District office establishment		20	0	0

39. In short, all such items ought to be traced and not dropped out altogether.

40. In regard to the omission of debit balances, I regret that this does not appeal to me as quite a correct thing to do. Such debits need not be viewd as indications of mistakes in the compilations.

41. Even in the statements of balances up to 30th June 1907 compiled and sent to Government by the Comptroller himself in continuation of the balances worked up to 30th June 1900--even those statements were not free from debit balances as will be seen from para 5 of Comptroller's letter to Government dated 29th June 1908 wherein he writes as follows:--

> "Coming to the statement itself the reason for debit balances against some of the institutions is explained in the remarks column of the statement and early steps may be taken for their adjustment".

42. There is no knowing now what reasons were assigned then by the Comptroller as the statements are all lost, and the letter stands without any indication of having been worked up for orders. But the debit balances could not have been avoided in the extremely defective system of muzrai accounts.

43. Except for a few major institutions even which are being changed from time to time the Comptroller has no accounts of institutionwar credits, debits and balances.

44. The Deputy Commissioners have considered themselves as practically absolved from all responsibilities in the matter of the Muzrai accounts by the orders of Government entrusting the same to the Muzrai Superintendent in direct communication with the Amildars; and no accounts whatever not even as a show of check over taluk accounts are maintained in the district office. The accounts of the taluk, as an inevitable result of lack of control and check, have fallen into utter confusion. Put all the same, when any works of repairs are proposed, the Amildar reports that according to his accounts the institution has so much balance and

the existence of this balance is im licitly accepted and the estimate is sanctioned.

45. The works sanctioned are put in execution long afterwards without any limit of time; and when bills for works carried out are received, they are implicitly passed for payment ithout any further look into the balance existing at the time even according to the - taluk accounts. For, as muzrai affairs are conducted there is no guarantee of the amount that was available at the time of sanctioning the estimate remaining un-spent otherwise during the long interval--several years within my personal knowledge that might have lapsed between the sanction to and the execution of the works. For in the case of muzrai works there is no such thing as lapse of sanction if not carried out within a prescribed time; and estimate once sanctioned holds good for ever.

46. As for the Comptroller, he has no means of knowing the state of the accounts of any institution other than the few which figure as Major in his books. In repect of all other institutions he has only one Taluk Total and he considers any balance as merged in that total; and so long as the amount of the bill does not exceed the taluk total he has no choice but to admit the bill.

47. It is only when the accounts of the individual institutions are analysed as they have now been done that the real situation is disclosed--how in the imperfect and unchecked run of the taluk accounts, some institutions have managed to get repaired or otherwise benefitted without funds of their own; the question of adjusting the resultant debit balances becomes in some case highly problematical.

48. In this connection I may submit now, even now, some institutions are steadily running into the wrong side of the balances, year by year, as a result of the re-organization scheme sanctioned in 1917 without the introduction of any subsidiary arrangements to ensure a proper working of the scheme. In connection with this scheme an enquiry was held into the resources of the several - -

institutions by a staff of specially appointed Muzrai Sheriste on their reports the Inam lands held by temple servants for var small services were taken over under Government management and ~~stitutionsxx~~ structions were issued to the Amildars to lease out these lands for the benefit of the temples. Acting on assurance increased income from this source the Government in the case of Majo institutions and the Deputy Commissioners in the case of minor institutions have sanctioned increased scales of expenditure. Thi scheme has been in force for over seven years and so far as I have seen no proper accounts have been kept anywhere of these lands to se that they are properly leased out in due time, that the guttas are duly collected and credited to the institutions in proper time-- while on the other hand the bills of current and netchkatle expenditure are being freely disbursed on the strength of the sanctioned scales without any look into the credit side.

49. Even now all the work done will go to waste, as did the work done 25 years ago, if steps are not taken to place the muzrai accounts on a satisfactory basis by the introduction of Personal ledgers and arrangements for the proper maintenance, check and inspection of the accounts hereafter at least.

50. For the present the question of dealing with the debit balances is not free from difficulties. The best course seems to be to dispose of each case on its merits on the following lines:--

1. Where the institution has large income, the debit balance thereof may be recouped out of the receipts of ensuing years in instalments.

   In the case of institutions of special importance-devotional or architectural-but not possessed of sufficient income debit balances may be adjusted out of the accumulated savings under stipends including amounts of Nagad Bhatamanya held in investment.

2. Perusing the statements of pro-notes held by Muzrai institutions I find too that some institutions which have small debit balances, have also small sums held in pro-notes for instance, the temple of Hadagal Anjaneya in Davangere taluk has a closing debit balance of Rs. 93-10-3; it has also Rs. 146-4-4 held in investment. The latter may be disposed of by transfer to some other institution and the debit balance adjusted, the remaining money being booked in the accounts as savings in case. There are several cases of this kind.

51. I now proceed to discuss the revision made in respect of the balances of the several institutions individually. As I have said before in this revision, the balances of institutions entered in the compilations under different names have been added up. This was a very necessary step. The reason for entries under different names in the compilations is a very simple one. Some temples go by different names locally. Anyone of these names, at the fancy of the Taluk Gumasta for the time being, is entered in the bills, accounts and even official reports; the names so entered in the records have been copied out in my compilations as without an exact local knowledge I could not take up the responsibility of altering the names entered in the bills, Government orders and Comptroller's books. The Comptroller has now put the balances of the institutions together on the strength of the reports made by the Amildars to whom copies of my final statements were sent for revision and remarks.

52. Acting on the Amildar's report the Comptroller has also put together the balances of different institutions, which have been reported as coming under one " account group", in the re-organization scheme of 1917.

For instance, the following temples form one 'account group':--

1. Tirumakudlu Aswathanarayana
2. Bikseswara
3. Tirumakudlu Chowdeswari
4. Sosale Anandeswara
5. Tirumukudlu Visveswara
6. " Anjaneya and
7. " Anandeswara

These 7 institutions form one group and the balances of these institutions have been put together into one total.

53. I had no knowledge of such account groups. In my compilations the institutions have been entered severally.

54. In regard to institutions going under different local names ~~are~~ or grouped together as above, the confusion in the accounts cannot be avoided unless the Government pass an orders that a muzrai institution should go invariably by the name under which it has been registered in the register of Cash Grants or in the Quit Rent registers; and in the case of institutions grouped together, the accounts should be booked under the name of one of those which should be marked as the head of the group. As matters now stand there is much

confusion in this respect.

55. Now turning to the question of balances finally proposed, the institutions come under three heads.

1. Minor institutions
2. Institutions formerly minor and transferred to the category of major institutions in different years subsequent to 1907-08.
3. Major Institutions treated as such all along.

56. In the case of minor institutions, the Comptroller has only one total for the whole taluk; and for want of any other data he has proposed the balances now worked out individually.

57. In the case of institutions transferred to the category of the major, subsequent to 1907-08 the differences between the ledger balances at the close of June 1920 and balances now worked out are due to the fact that when commencing separate accounts for such institutions he has taken for opening balances the amounts reported by the Deputy Commissioner with reference to taluk accounts; and deducting these from the taluk total the Comptroller has adopted the balance as the surplus of the other institutions yet remaining as minor. But an acutally working out the credits and debits of such institutions in continuation of the balances of June 1900, it has been found that the figures furnished by the Deputy Commissioners have been far wide of the correct balances. I have clearly pointed out this in the notes submitted by me to Government in reply to references made to me about the balances of Hatyal Narasimhaswami temple and other institutions while the compilations were yet in progress. In the case of these institutions, therefore, the Comptroller has mostly proposed the adoption of the balances as now worked out irrespective of this ledger figures.

58. It is only in respect of institutions which have been treated as major all along that the Comptroller has proposed divided treatment; in some cases the ledger balances have been proposed and in others the balances now worked out. The principle underlying this differential treatment is not clear. In the case of these institutions, no separate compilations were made from 1907-08 as my work primarily related only to minor institutions. When, towards the close of my work, the Muzrai Commissioner wished that the major institutions should also be included in the final compilations, I

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copied out the credits and debits of these institutions from the Muzrai ledgers which were available from 1905-06 in continuation of my compilations of the previous years from 1900-01 to 1904-05 and worked out the final balances. If, still, the balances as thus worked out have varied from the ledger balances at the close of June 1920., an explanation of the differences has to be sought mainly in the figures booked as opening balances of these institutions in the first muzrai ledger of 1905-06.

59. Further in the course of my compilations, I have noticed instances of mistakes of credits in the treasury. For instance, in November 1916 the Muzrai Superintendent remitted to State Huzur Treasury a sum of Rs.500 for credit to Sivaganga Mutt; this money has been credited by the treasury to Vyasarayama Mutt. I have also noticed errors here and there of mis-classification of - - debits in the books of the Comptroller's office in which, the figures of major institutions are entered individually and those of minor - - and muhamadan institutions in the total--for the taluk--Such errors cannot altogether be avoided so long as the amounts payable to the different classes of institutions and even personal allowances, are all drawn on one bill as is done in some taluks. For, in the way in which the bills are written up in rough unreadable Kanarese nand without regard to any order in entering the different classes of institutions, accountants of the Comptroller's office should feel greatly handicapped in the task of classfying the items under the different heads and it is no wonder that mistakes do arise in spite of all care.

I have also noticed instances of credits and debits of one taluk having been booked in the accounts of another taluk.

60. All these mistakes have been rectified in my compilations.

61. In this connection I beg to submit respectfully that the administration of Muzrai institutions has all along been viewed as one of Trust; It may perhaps be argued that there is nothing wrong or inconsistent with the 'trust' if, owing to confusion in the accounts the funds of different institutions have got simply mixed up, so long as the funds themselves are not diverted for purposes not related to muzrai. In fact such a view was once urged by the

Comptroller in connection with the institutionwar distribution of th profits derived by the transfer of the railway debentures to the Gov of India, Pro-notes of 1879. But the Government took a more confirme view and in Pro. No. 3969-78 dated 7th March 1908 gave expression to it the following words:--

> "The Government observe that it is neither right nor reasonable to withhold from the institutions their legitimate profits however small. This is a case of investment of 'Trust money' and the diversion of any portion of the income of an institution fo any other purpose is not defensible.'

62. In the view so explicitly laid down by the Government, the Comptroller's proposal to continue the ledger balances in some cases and the balances now worked out in other cases does not strike me as quite the proper thing to doe. Perusing the statement, it will be readily seen how, in the variations of the balances as proposed, some institutions benefit and some lose to a very large extent of thousands of rupees. I have compiled a full statement of the resultant variations institutionwar. I give a few instances below

In Sagar taluk, Ekkeri Aghoreswara temple is a gainer by - - - R. 4,666-5-3 while Keladi Rameswara temple loses Rs 7,090-10-9; Udupi Krishnadevaru gains Rs 2,677-0-2 while Malur Appremeya loses Rs 2,012-2- Akkal Sha Khadri Darga gains Rs 3,328-10-1 and Ghati Subramanya gains R 1,963-11-9 while the temple Honnadevi and Veerabhadra at Sosale loses Rs 4,109-3-9 and the Basti at Chamarajanagar loses Rs 1,052-4-3 lastly the institutions at Sivasamudram gain R 8,415-9-7 while the Vyasaraya Mutt loses so much as Rs 10,777-2-3.

63. In regard to Sivasamudram charities I have in a note submitted to the Muzrai Commissioner on 23rd January 1925 explained how the funds of the revenue villages of the Jahgir taken over under Govt. management in the Revenue Department in connection with the maintenance of certain irrigation channels should have got mixed up with the funds of the Devadaya Inam villages of the Chattram and temple at Sivasamudram which were also taken over under Govt. management in the Muzrai Department and how these matters could be cleared from the papers relating to the adjustments of Jahgir surplus made when the Jahagirdar attained majority; looking further into my notes, I now find that the Comptroller in reply to a reference from the Muzrai Secretary No. 1393-3 of 17th October 1904 has reported a transfer to the Bank

of Madras of a sum of R. 35,821-4-5 as surplus of the Devadaya villages of Purigal and Kaglipur. A thorough study of the files with the accounts is very necessary to determine the exact balance of institutions. But I could not get these files and the connected accounts of the Comptroller's office.

64. As regards the Vyasaraya Mutt, I have on more than one occasion reported in what confused condition the accounts of the Mutt are and now it is very necessary to overhaul the accounts of the Govt. management from the very beginning. The question was referred to the Mutt Sarvadhikari about a year ago to intimate if the Swami will accept the cost of the work which might come up to Rs1,200. No reply has been received. Unless the accounts are overhauled it is not possible to fix the correct balance.

So far as my compilations go they are based on the Taluk Try. books and the Comptroller's books beginning from 1896. Perusing the file of papers relating to a long standing claim of the Swami for a much larger balance than the surplus according to the books of the Comptroller it will be seen that the Comptroller has commenced the Mutt accounts in 1901-02 with a nill opening balance and worked out the closing balance of 1911-15 at a debit of R. 11839-5-2 the debit balance commencing from 1903-04 in which year, the closing balance has been worked out as minus Rs.30,009-6-2. As a reason for beginning the Mutt accounts with a nill balance in 1901-02 the Comptroller has stated that in the statements of balances of June 1900 published under the Government order of 19th March 1904 there as no balance for the Mutt. The Comptroller had evidently lost sight of the fact that at that time the funds of this Mutt along with those of some other institutions taken over under the management of Government as a temporary measure had been held under a separate head of accounts designated "receipts of temples under the temporary management of Government', the balance under this head on 30th June 1900 was R. 80,605-11-6 which amount has been distributed by me by institutions the balance of the Mutt included in this amount is R 34,395-8-8 and the receipts of the Mutt in year 1900-01 also

held under the same separate head of accounts have amounted to Rs 4,232-10-0; so in the year 1901-02 the Mutt had a balance of R. 28,628-2-8 and the Comptroller has commenced his account with a nil balance.

In my note submitting proposals for overhauling the Mutt accounts I have explained all these matters in full detail. In these circumstances the Comptroller's proposal to fix the Mutt balance at his ledger figure is rather hard to accept.

65. In para 2 of his letter the Comptroller states that he has proposed balances as above in view of the difficulties that beset the work and the impracticability of arriving at the correct balances with reference to proved credits and debits I have underlined the word proved; as its significance is not clear to me. For, so long as the credits and the debits have been compiled on the treasury credit statements, bills and other official records of the taluk and of the Comptroller's office they do stand prima facie proved; and there can be no valid question of the correctness of the balances arrived at with reference to such credits and debits and in continuation of the opening balances of 1900 accepted to the satisfaction of the Government in the case of the surplus and hosahead funds and those booked in the General ledger in the case of funds under temporary management. There may be a few mistakes in the compilations which have yet escaped notice; it is open to rectify these mistakes as they are discovered hereafter. For instance, so far back as Jany. 1922 I submitted to Government a Note explaining the situation with reference to the opening balance of 1905-06 and pointing out how in the reconcilation of the muzrai balance at the close of 1906-07 I found sayer allowances and surplus of private estates mixed up with muzrai funds and now on a compilation of sayer accounts from the general ledger I found that the accounts had been finally closed in the year 1907-08 with a Provincial debit balance of R 16,116-14-4. This debit balance has now been adjusted by the Comptroller by debit to the Chamarajanag temple in the accounts of June (fl) 1924 after a lapse of over 17 years. In this way it is always open to Comptroller to rectify any mistakes in the compilations whenever they might be discovered in the future.

66. In his report to Government dated 31st October 1924 the Comptroller has stated that the compilations included some institutions which no longer exist; and in my reply thereto under date 23rd Jany 1925 I have explained how I have been aware of this and how the question of the elimination of the funds of such defunct institutions was a matter to be settled in consultation with the Deputy Commissioners of Districts. Such defunct institutions have been entered even in the statements of the balances up to 30th June 1900 printed with the Govt. order of 19th March 1904 the balances representing the surplus that had accrued long before the institutions became defunct. As patent instances, I may refer to the following in the statement of Mysore Taluk.

Devambudi chatram	R	710	14	8
Honnajammanni chatram		2	10	2

There were several such institutions in the other taluks; and yet, the accounts stand as printed over 20 years ago and no steps whatever have been taken to eliminate these items from the accounts. So long as these items stand in the accounts included in the opening balances of 1900-01 I have no choice but to continue them in my compilations too as otherwise the accounts cannot be reconciled. Further I should be going out of the way if I took up the responsibility of eliminating these items even on a definite personal knowledge or Amildar's report. The proper course will be to take action in the matter of absorbing the surplus of these defunct institutions after ascertaining definitely from the Deputy Commissioner, what the institutions are and how the funds at their credit might now be disposed of

67. To conclude, the proposals which I would respectfully submit for the consideration of the Government in the matter of fixing up the final balances of the several institutions individually are:--

1. to adopt provisionally the balances as now worked out and revised by the Comptroller (Col. 3 of the statements)
2. to trace further the items still remaining untraced--or the lines explained and to incorporate the items as they are traced in the figures of the institutions concerned.
3. In regard to the items which might still remain untraced even after further work to absorb them in the respective taluks by credits or debits to some institutions on probabilities bases on local conditions in consultation with the Deputy Commissioners.
4. in respect of debit balances to adjust the same on the lines indicated in para 60 supra

5. Before issuing the statement of balances finally, for adoption in the accounts to send copies thereof to the Deputy Commissioners for a critical scrutiny so as to make sure that the nomenclature of the institutions are in strict accordance with those under which the institutions have been registered in the cash grant registers and the quit rent registers and further to eliminate the defunct institutions;

At the same time the Deputy Commissioners may be asked to report how they would ~~propose~~ propose to dispose of the surplus at the credit of the defuct institutions and how far the debit balances may be recouped out of the future income of the institutions or otherwise.

68. Such a course will be more satisfactory and appeal to general acceptance more readily than the proposal now made by the Comptroller to fix the final balances at ledger figures in some cases and at figures now worked out and revised by the Comptroller in the case of other major institutions.

A. Ross Bury

1475-76-Mug 221-25-2D 15th May 1936

M e m o.

(Enclosure to the Note.)

Opening Balances of 1900-01.

So far back as April 1897, the Comptroller submitted to Government proposals for maintaining in his office personal ledgers for each Muzrai institution so that it may be possible to state the correct balance in favour of any institution at any time. But before adopting the proposals it was necessary to determine the balances of the institutions individually to serve as opening balances to start with. I was then Manager of the Muzrai ------ Secretariat and I was deputed to do the work with the aid of an accountant from the Comptroller's Office.

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2. After two years of hard work, detailed statements of the balances at the credit of the several institutions up to 30th June 1900 were compiled and submitted to Government through the Comptroller. The statements worked up to a total balance of Rs.~~500~~ 500,856-13-7, i.e. Rs.969-10-0 short of the general ledger balance of Rs.501,856-6-7 then held under two heads designated "Surplus" and ------ "Household"- the former, 'surplus' representing the savings out of the ~~xxxx~~ each ... nts and the latter, "Household", representing the receipts from all other sources such as lands, Kanikes, etc., These statements of institutionwar balances so worked out were accepted by Government in Pro. No.2892-901/Muz.F.5-96 dated 19th March 1904; by the --- acceptance of the statements, the difference of Rs.969-10-0 between the balance according to the General Ledger and the total of the details worked out, had to be written off the Muzrai Funds.

3. In para 9 of the aforesaid order the Government --- directed that amounts to the total of Rs.45,302 should be deducted from the funds of certain institutions at 20% of the balances to find funds to adjust certain charges; the

the details of these deductions are printed against the several institutions in the statements appended to the Government Order; actually adding up the figures as printed in the statements, the total of the deduction is Rs.42,902 the difference of --- Rs.900 being due to errors in the totals, as printed, of ------ Bangalore and Chamarajanagar taluks. Not being possible to - locate the mistake now, I have adopted the actual total of -- Rs.42,902 in my present compilations.

4. Again, the balances included the amounts which, long -- before, had been invested in Pro-notes but had not been actually deducted from the cash balances, the investments at the time - having been accounted for under a separate head of accounts -- designated "Muzrai Investment Fund." The accounts relating to this Muzrai investment and certain other investments were all finally adjusted in the accounts of June 1904.

5. Up to the end of June 1900, the investments of Muzrai funds had amounted to Rs.277,300; In the statements of balances the details of the Muzrai investments are also printed against the several institutions concerned; but the figures are not correct. With great difficulty, I worked out the --- accounts of the investments from the old registers in the --- Comptroller's records and fixed up the amounts of the several institutions individually from a press proof copy of the --- statement of promissory notes held by the Comptroller on 31st December 1922, in which were given for the first time institu- wise details of Muzrai investments. The amounts so fixed -- by institutions have come up to Rs.2,76,900 out of Rs.277,300 invested up to the end of June 1900, leaving untraced a sum of Rs.400 about which all that I was able to find was a note in pencil in the Transfer Entry slip of June 1904, that Rs.400 had been credited to savings bank account; further attempts to find out the particular savings bank account proved futile. This sum of Rs.400/- has therefore been entered as an Untraced debit in the statement of the State Huzur Treasury where all

where all the transactions relating to the investments had -- been conducted.

6. Besides the "surplus" on the "noshead", there was yet a third head of Muzrai account designated "funds of institutions under the temporary management of the Government." This head of account was opened in October 1896 under a -- Government Order wherein it was directed that the funds of certain institutions specified therein should be held ----- separately from Muzrai funds proper and accounted for under a new head designated as above. The accounts of the funds so held under this new head were not examined in 1899-1900 as, being quite a recent introduction in respect of a few select institutions, it was thought that institutional accounts of balances would have been maintained by the Comptroller as -- directed in the Government Order. It was therefore no small surprise to me when, on being instructed by the Muzrai Commissioner at a very late stage of my present work in October -- 1922 to include the major institutions also in the final ---- compilations in the forms then prescribed by him, I discovered that no accounts whatever of the funds of these institutions under Temporary management had been maintained up to the year 1905-06, all the accounts available were only the totals of credits and debits of the funds under this head as entered in the General Ledger and in the final Detailed Books. I had then now to take up the General Ledgers and the Detailed Books and work out the figures by districts month by month from -- October 1896. The balance under the head temporary management on 30th June 1900 was Rs.80,605-11-6 distributed by districts as below:--

State Huzur Treasury	(minus)	- Rs.	841	9	1
Bangalore	"	-	7938	11	4
Kadur	"	-	150	12	10
Mysore	(plus)		47107	13	8
Hassan	"		41628	15	1
			80605	11	6

7. The next step was to distribute the district balances in details of institutions. This also came. The figures of State Huzur Treasury, Bangalore and Kadur were ---

11 1

were worked out on the records that were available in the ----- Comptroller's office. Mr. Subba Rao accountant worked out --- institutions details for the figures of Mysore District on the - taluk records at Malavalli and T. Narasipur. The figures of Hassan District were worked out also on the taluk records, myself going to Hassan for the work in October last.

3. The Huzur balance stands distributed institutionwar as below:--

State Huzur Treasury

Pay of Muzrai Accounts 1897-8-98-99	(Minus)	Rs.	580	0 0
Sivaganga Matt	"		261	9 1
	Total minus		841	9 1

Bangalore District.

Sivaganga Matt	Minus		5871	6 10
Sri Gavadhareswaraswami temple at Sivaganga.	"		2067	4 6
	Total minus		7938	11 4

Kadur District.

Koriharpur Matt	"		96	8 10
Chickmagalur Anjaneya	"		9	0 0
Khandya Mallandeswara	"		25	0 0
Kadle Channabasava	"		20	4 0
	Total minus		150	12 10

Mysore District

Vyasaraja Matt			24395	8 8
Mool Krishna Dose Charities			5115	15 6
Srivaishnavam charities			1836	5 4
	Total		47907	15 8

Hassan District.

Uttaradi Matt			21321	8 6
Sri Lakshmi Prathabhiramaswami temple at H. Narsipur			3835	8 6
Sringeripura Matt			17254	0 6
Untraced credit Rs.82- 9- 3				
" Debit 374-11- 7				
		Minus	708	8 5
		Total.	41628	15 1
		Grand Total.	80605	11 6

4. The debit balance of Rs.700/- in State Huzur Treasury is due to the fact of the Agents having been charged to the head of ---- "Temporary Management". This should have been charged to the Sundry Funds of Muzrai Institutions. Similarly the debit ----- balance of Rs.170-12-10 is due to the charges of certain Muzrai Institutions having been debited to the Temporary Manage- ment. These two heads of accounts have been rectified subsequently by

Transfer entries in October 1900.

10. The debit of Rs ~~150~~ 580/- above referred to, appears to have been now charged by the Comptroller, in the revision of the balances, to Sivaganga Gangadharesvara swami temple. ~~should bear the entire charge~~. I do not see why this particular temple, should bea the entire charge -

11. The debit balance of the Bangalore District is explained by the fact that even after the new head of accounts "temporary management" was opened, the credits of the Mutt and the temple at Sivaganga continued to be booked under 'hosahead funds' while the debits alone were booked under the red head. This is why according to the statement of balances printed with the Government order of 19th March 1904, the two institutions had on 30th June 1900 credit balances to the total of Rs 29,716-3-4 while the debits stood merged under the head "temporary management" for which, institution details had not then been worked out.

12. In the case of Mysore District I had to work out institution details also for the credits under "temporary management" for 4 years from 1900-01 to 1903-04 to the total of R 57,452-0-5. The details for the credits of 1903-03 were worked out from the registers in the Comptroller's office. Here a credit of R 228-0-7 in January 1903 has been entered as "Muzrai investment" fund. This perhaps related to the investment of the funds of Vyasaraya Mutt; but not being sure of it I have entered the item as 'untraced'.

13. The figures of the other three years were worked out from the taluk records at T. Narsipur and Malvalli by Mr. Subba Rao, along with the details for the closing balances at the end of 1900. The entire amount stands distributed as follows:--

Sree Vyasaraya Mutt	Rs	12,272	13 0
Maul Krishna Doss Charities		4,960	15 0
Sivasamudram Institutions		55,9[illegible]	11 10
Untraced		[illegible]	3 7
Total	Rs	53,[illegible]	0 5

14. Inclusive of the balance of R 80,805-11-8 held under the head "temporary management" and after making the motions

at 20% as ordered in para 9 of Government order of 19th March 1904 and also deducting the amount invested in pro-notes up to the end of June 1900 the net balance of muzrai funds under all the three heads will be Rs 261,280-8-1 as worked out below:--

BALANCE AS PER LEDGER.

Surplus	Rs 111,727	13	7			
Hosahead	390,128	9	0			
Temporary management	80,605	11	6	582,462	2	1
Deduct						
Difference between the ledger and the balances worked out up to 30th June 1900.	969	10	0			
Deduct at 20% of balances as per para 9 of Govt. order	43,902	0	0			
Amount invested in Pro-note up to end of June 1900	277,300	0	0	321,171	10	0
		Balance ..		261,290	8	1

15. In the present compilations this amount of - - Rs 261.290-8-1 has been adopted as the opening balance on 1st July 1900 in details of institutions as per statements printed with the Govt. order of 19th March 1904 in respect of surplus and hosahead funds and as now worked out by me in respect of funds held under the head "temporary management".

16. I give below an abstract of the opening balance distributed by districts.

State Huzur Treasury	Minus	Rs	930	0	0
Bangalore	Plus		38,397	12	0
Kolar	"		18,799	2	2
Tumkur	"		1,535	11	9
Shimoga	"		30,145	13	6
Kadur	"		9,513	0	3
Chitaldroog	"		6,595	0	9
Hassan	"		51,831	4	0
Mysore	"		87,224	15	2
Palace institutions (included in the statement of Mysore taluk)			8,327	12	6
		Total Rs	261,290	8	1

II. Accounts of the 5 years from 1900-01 to 1904-05.

17. In para 10 of the Government order of 10th March 1904, Government have ordered that similar statements showing institutionwar

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balances up to June 1904 should be prepared by the Comptroller and submitted to Government. Special establishments for this work were also sanctioned by Government--one for the Comptroller's office and one for the Mysore District office. A perusal of some files in the Secretariat went to show that statements of balances worked up to 30th June 1905 should have been submitted to Government. Relying on this and in the hope of finding out the statements later on, I started the compilation from 1905-06 and after completing them up to the end of June 1920 I turned my attention to the balance of 1905-06. But, on further search I could not find the statements. They were all missing with the entire files on the subject. The Comptroller's office had also lost the drafts of the statements and I was not able to get any information about the work done in Mysore District office. The results of this work having thus completely vanished, I found myself in a fix in the matter of a starting point of correct opening balances with which the compilation made from July 1905 could be linked so as to determine the closing balances of the several institutions on 30th June 1920.

18. I then looked into the Comptroller's records and there found a book containing a consolidated statement of the credits and debits of two years 1905-06 and 1906-07 and reconciling the closing balance on 30th June 1907 with the balance of ruzrai funds on that date according to the General Ledger. There was no record to show how the opening balances of 1905-06 entered in this compilation had been determined. Presumably they should have been adopted from the results of the further work done by the Comptroller under the Government order of 19th March 1904. But these balances were of no use to me as, though distributed by taluks, institutions details were given only in respect of major institutions while the balances of minor institutions were in the taluk totals. Unless institutions details for these taluk totals were worked out it would not be possible to fix the balances of the institutions individually at the end of any subsequent year and the object of my work would be defeated.

19. After much consideration, I decided upon reconstructing the accounts of the five years from 1900-01 to 1904-05 on the data afforded by the General Ledger the detailed books and other records subsidiary thereto down to the Taluk Treasury "C" Book.

20. The idea was rather a bold one as not being familiar with the work and the registers of the Comptroller's office I was myself uncertain as to where my attempts would ~~lead~~ land me; but the attempt was worth making in the interests of the work already done for over six months, the whole of which would have had to be thrown away unless the gap of five years from 1900-01 to 1904-05 was bridged up. I explained the situation to the Comptroller and to the Financial Secretary and I submitted a note to Government in January 1922 explaining how matters stood and offering to reconstruct the accounts from 1900-01 and to work out the balances institutionwar in continuation of those worked up to 30th June 1900. My proposals were accepted by Govt. and I was given a very limited time of just three months for the work.

21. The work so taken up with a light heart in the impulse of the first enthusiasm proved highly perplexing in practical work.

22. From the General Ledger and Detailed books, I took compilations of credits and debits of "surplus hosahead" and temporary management" funds month by month in details of districts and in Provincial total of Transfer Entries. The Transfer Entries were then analysed from the ledgers districtwar and itemwar and the whole was thus analysed by districts.

23. The next step was to distribute them by taluks and the institutions.

24. As regards the credits, the details for credits proper excluding Transfer Entries were found in the treasury statements which were available in the Comptroller's records only for the four districts of Bangalore, Tumkur, Chitaldrug and Hassan. The credits of these districts were compiled by institutions from the treasury statements month by month, and when these compilations were compared with the ledger figure there were small

differences which could not be put down to any taluk. In Chitaldrug particularly a difference of Rs1,314 in July 1903 could not be traced; a sheet appearing to be missing from the file. These differences are treated as 'taluk untraced'.

25. The credits of the Shimoga District were locally compiled by one of the Special Duty Accountants on the District Treasury accounts and the taluk registers so far as they were available. These were not complete. A sum of Rs270-14-6 in 1900-01 and a sum of Rs2,746-10-4 in 1902-03 therefore stand untraced by taluks.

26. As regards the credits of the other three districts, the Deputy Commissioners were asked so far back as April 1922 to instruct the Amildars to get them worked out from the Treasury books and Muzrai Accounts. The statements so received from the Amildars of Mysore and Kadur Districts have been implicitly adopted; these statements have left some items untraced by taluks. Not to protract the work, the untraced credits of Mysor District were added on to Chamarajanagar temple.

27. The Amildars of Kolar District did not reply to the requisitions for over two years though repeatedly written to, even by the Muzrai Commissioner. At last, accountant Mr. Subba Rao was asked to go to the several taluks and get up the statements from the local records. By the time he went some taluks had destroyed the treasury 'C books' up to 1902-03 in spite of a circular issued by the Muzrai Superintendent at the very commencement of this work in July 1921 and without heeding the calls for credit statements repeatedly sent to them. The result has been that in this district large sums have been treated 'as taluk untraced' as hereunder:--

1900-01	Rs	3,518	5	6
1901-02		1,014	15	1
1902-03		629	9	6

28. The same plea of 'C books unwittingly destroyed' has been advanced by the Amildars of some other taluks also, as an excuse for their inability to furnish full institution details for credits the total of which had been determined from the district treasury ledgers.

As a result of this, details institutionwar are wanting for such large credits as Rs 1,286-2-4 in Chickmagalur taluk, and Rs 2,216-0-4 in Yedatore taluk.

29. Turning to the debits the district figures as determined by compilations from the Detailed Books were distributed by taluks from the files of muzrai bills and lists of payment in the Comptroller's office and the institution details for these taluk figures were compiled from the taluk accounts. Even here, there were difficulties. The lists for some months in 1902-03 were wanting in the files of Bangalore & Mysore districts; the gaps were filled up as far as possible by references to Amildars about the muzrai bills paid in those months and also by local compilations from barawards and other records. Again, the compilations made by an exhaustive scrutiny of the lists of payments, talukwar, could not be completely worked up to the district totals, thereby leaving differences here and there which could not be put against any taluk in particular; lastly in some cases the entries in the bills paid in district treasuries are so vague as 'muzrai surplus bill' 'Sayer bill' that they could not be included in any taluk. These amounts had therefore to be marked as 'taluk untraced'. Besides these items which could not be associated with any taluk owing to the defective nature of the records a large number of Transfer entries made in the Comptroller's office have had to be treated as taluk untraced by reason of the vague entries in the Transfer Entry Slips. I quote a few below:--

District	T.E. No.	Particulars	Amount
		Credits	
Mysore	1754 of 1900-01	Debit endowment-verification of balances	Rs 120 0 0
"	1752 "	Mis-credit of V.S. funds -do-	57 3 5
Shimoga	1758 "	Wrong credit to -do-	94 15 6
Chitaldrug	218 of 1902-03	Discount &c on 3½% Pro-notes of 1879	97 12 7
		Debits	
Kolar	1753 of 1900-01	Allowances deducted from Sayer erroneous credit	29 7 10
		-do-	136 3 6
	1775 of 1902-03	Credit insurance error	241 4 0
Chitaldrug	1751 of 1900-01	Savings of muzrai institutions from July to December 1900 credited to 18-Mis-3-Sayer	496 15 2
Shimoga	207 of 1902-03	One month's interest &c on 3½% Pro-notes of 1879	9 14 8

30. Lastly some items to 'taluk untraced' have been contributed by differences in the grants under Endowments, Gograss and stipends, i.e. difference between the lump sum figure recorded in the ledgers and the total of the grant distributed by taluks. These differences occur particularly in the two years 1900-01 and 1901-02 ~~xxdxx~~ when the system of accounts was quite different from what it is now. Now the entire grant is credited to muzrai funds at the beginning of the year and the disbursements are charged to the funds on the debite side. But under the old system followed till 1901-02 only the payments of the Endowments gograss &c were charged on the debit side under separate heads distinct from the muzrai surplus and hosa-head funds and the difference between the total of the payments and the chash grants for the entire district was credited in a lump sum to the surplus without any details by taluks. When the payments exceeded the grants the excess was a minus credit on the r-ceipt side. No taluk or institution details are available for these amounts. I have also re-cast the accounts of these two years under the new system for purposes of a final reconsilation of the balances as worked out up to the end of June 1907 with the closing balance of 1906-07 as booked in the General ledger.

31. The items so treated as taluk untraced for various reasons as above have amounted to minus Rs 3,387-14-7 in the net. I have appended statements exhibiting the items in various aspects and showing how much thereof ~~in~~ is due to vague entries in the Transfer Entry slips, how much has since been traced by taluks and voucher numbers & dates how much by voucher numbers and dates of advances drawn & how much may be finally treated as untraced on the credit and on the debit side, on account of want of records which have been destroyed in taluks. I give below two abstracts of the items just to show how far I ~~xaxx~~ had investigated the matter and how it is still possible to find out institution details for a considerable portion of the amount if the matter is looked into a little further on the Comptroller's records.

		Credt			Debit			Net		
Cash grant	Rs	721	8	9	13	15	4	707	9	5
Gograss		25	13	10	25	12	10	0	1	0
Personal allowance		12,338	3	9	1,919	2	4	10,419	1	5
Kodigi (Tumkur)		2	6	8	139	4	8	M 136	14	0
Repairs										
Kolar Rs741 9 10										
Kadur 457 4 5										
Hasan 34 8 0		1,233	6	3				1,233	6	3
Contribution (Hassan)		202	8	0				202	8	0
Untraced										
Surplus & Hosahead		15,594	9	6	M30,856	1	10	M 15,261	8	4)*
Temporary management		321	1	9	" 874	11	7	M 553	9	10)
Untraced		1	7	6				1	7	6
Total	Rs	30,441	2	0	M33,829	0	7	M3,387	14	7

(Items markes M are Minus figures.)

The 'untraced' surplus and temporary management funds marked* above may be distributed as hereunder:--

Transfer entries	Rs	1,271	9	11	2,690	15	10
Taluks V.Nos. traced		x1,097	12	0	16,604	7	7*
Advances (Mysore)		..			2,884	11	8X
Sayer--Chitaldrug					6	1	3
T.A.Muzrai Supdt's office					6	3	1
Endowments--G.O. 773 dated 17th July 1906							
PHassan District.		37	14	0			
P.W.D. (Hassan District		70	0	0			
Gumbaz (Mysore)					300	0	0
Muzrai investment fund (Mysore)		228	8	7			
Set off (Credits Vs. Debit)		2,693	15	2	2,693	15	2
Rounding off (02-03)		1	2	3	1	11	10
To be traced still		10,514	13	4	6,542	11	0
Total		15,915	11	3	31,730	13	5

32. I also append a statement giving an extract of the entries recorded in the Transfer Entry slips and noting the V.Nos. and dates of advances traced by taluks and those still remaining untraced even by taluks. It is worthwhile to make one more attempt to find out the institutions to which the items relate.

X The credit of ~~Rxixx~~X Rs1,097-12-0 above is of Seringapatam taluk and audited muzrai bill V.No. 879 of June 1904.

*The debit of Rs16,604-7-7 above stands distributed by taluks hereunder:--

Seringapatam taluk	Rs	465	12	0
Nanjungud		8,552	4	2
Yedatore		933	1	2
Mysore		6,653	6	3
Total		16,604	7	7

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The V.Nos. of the items making up these amounts are given in the statement.

x Particulars of V.Nos. and dates of the advances to the total of Rs2,884-11-8 have also been traced.

All the above amounts above appear to be advances drawn by the Deputy Commissioners for repairs extensively carried out in some taluks of the Mysore District prior to 1900 when the Deputy Commissioners were in the habit of drawing advances themselves on sanctions to estimates without any further orders of Government. This procedure had swelled advances to some lacs of rupees; and I was then sent to some of the districts to look into those advances and have bills sent up for their adjustment. Orders were then passed putting a stop to the Deputy Commissioner drawing advances without the previous sanction of Government.

Much of these untraced items may now be traced from the registers of the Comptroller's office relating to repairs, audited bill and advances under Objection.

33. The sum of Rs300 traced as the debit of Gumbaz (Tippu Sultan's Urus) should now be adjusted by debits to the funds of that institution and credit to muzrai fund.

34. In the statement of State Huzur Treasury a credit of Rs764-11-0 in the year 1904-05 stands untraced as the treasury credit statement is not forthcoming.

III Compilations.
First period from 1900-01 to 06-07.

35. The Comptroller's office has maintained regular ledgers of muzrai transactions only fron the year 07-08. The ledgers of the previous years opened from 04-05 are very incomplete.

36. The ledger of 1907-08 has been started with opening balances in details of major institutions individually and of totals of minor institutions in Taluk units--the whole reconciled in the Provincial total in the General ledger. I had therefore to work out separately the balances up to 06-07 according to my compilation to see how they compared with the opening balances of the muzrai ledger of 1907-08. For this purpose I have divided my compilation

into two periods one from 1900-01 to 1906-07 and the other 1907-08 to 1919-20 so as to reconcile the results of the two periods severally.

37. Starting with the opening balances of 1900-01 explained in the first section and taking the credits and debits of the seven years up to 1906-07 as compiled by me, the closing balances on 30th June 1907 stands distributed as hereunder. I give in juxta position the Comptroller's ledger balances for purposes of ready comparison.

District	Balance as worked out	Taluk Untraced	Total
S.H.T.	Rs 5,453 7 10		5,453 7 10
Bangalore	4,795 11 2	1,571 4 7	6,366 15 9
Kolar	37,468 9 4	5,456 10 10	42,925 4 2
Tumkur	5,672 9 7	355 9 11	5,316 15 8
Shimoga	58,963 7 11	888 12 10	59,852 4 9
Kadur	50,393 6 4	3,435 3 4	53,828 9 8
Chitaldrug	17,644 5 1	721 6 6	19,365 11 7
Hassan	59,585 14 1	748 8 9	58,837 5 4
Mysore	123,742 0 10	14,357 2 0	109,384 14 10
Palace	28,718 0 6		28,718 0 6
Tree rent	138 14 8		138 14 8
Rounding off (02-03)	0 14 7		0 14 7
Untraced			
Total	382,670 6 3	3,387 14 7	379,282 7 8

	Ledger Balance.
S.H.T.	Rs 6,843 2 4
Bangalore	23,936 1 5
Kolar	42,835 2 9
Tumkur	9,308 6 10
Shimoga	67,083 13 7
Kadur	360,003 0 3
Chitaldrug	19,585 5 11
Hassan	66,290 13 0
Mysore	105,374 15 6
Palace	44,886 12 1
Untraced	6 8 0
Total	423,154 1 8

38. From the above it will be seen that the Comptroller's ledger balance is in excess of the balance worked out by me by Rs 43,871-10-0 which is but the total of

Amount of deduction of O.B. of June 1900 ordered in the G.O. of 19-3-04	Rs	42,902 0 0
Difference in the balance of June 1900 as between the General Ledger & the statements of institutionwar balances accepted by Govt. which difference should have been written off the balance of June 1900		969 10 0
Total		43,871 10 0

39. Persuing the general ledgers from 1900-01 to 1906-07 it would be seen that the balance of Rs423,154-1-8 at the close of 06-07 has been arrived at on the credits and debits of the seven years from 1900-01 to 1906-07 in continuation of the General Ledger balance of Rs582,462-2-1 on 30th June 1900; and I have not been able to find any entry either definite or suggestive of the above two items having been deducted in the accounts. Even now I shall be glad if the Comptroller's office will point out <u>when</u> and by what entry the deductions have been given effect to.

40. In his present letter to Government, the Comptroller states that my view of the non-deduction of the sum of Rs42,902 is based on the assumption that the funds of the Palace institutions did not come under the <u>surplus funds</u> while actually they were merged in the latter all along till 1918-19 when they were separated therefrom. I fail to see what the accounts of Palace muzrai institution have anything to do with the deuction of the amount out of the balances of the institutions other than those under Palace management as detailed in the statements printed in the G.O. of 19th March 1904. These statements do not include the institutions under Palace management save a few entries of very old balances which should have accrued and been included in the muzrai surplus prior to 1870 when they were all under district charge. This fact does ~~not~~ itself conclusively prove that the funds of Palace institutions had all ~~allong~~ along been kept separate from the surplus of Muzrai institutions proper.

41. Before I was deputed to work out the balance of muzrai institutions I had checked the accounts of Palace muzrai institutions in November 1898 and orders thereon were passed in Pro. No. 1096-7 Muz. F. 51-93 dated 6-4-1899. This order is referred to in para 8 (c) of the Govt. order of 19-3-04. Reading this pragraph, it will be seen that apart from the surplus of Muzrai institutionn as detailed in the statements the Palace muzrai institutions had, according to the books of the Comptroller, a separate lump sum credit of Rs66,041 as balance on 30th June 1900; as the existence of such a balance had not been brought to the notice of the Government at the time the orders of 6th April 1899 were passed, a special grant

of Rs26,496-9-7 was sanctioned by Government to adjust certain expenditure which had been incurred in excess of the authorised grant. Subsequently when the Government were made aware of this credit balance a refund of the above special grant was ordered.

It is thus clear that even according to the Comptroller the Palace muzrai institutions had been treated separately from the district muzrai institutions and in the accounts the Palace muzrai funds had been treated as a separate factor quite independent of the muzrai surplus.

42. In the detailed books are recorded the consolidated accounts under all heads month by month in details of districts and Transfer Entries and in these books 'Palace' is treated as a separate district unit; and in the pages relating to the muzrai funds some credits and debits are entered against Palace and they are included in the Provincial total booked in the General ledger. In my compilations therefore for the first seven years from 1900-01 to 1906-07 I have worked out the palace credits and debits in total yearwar and determined the balance of the palace muzrai on 30-6-07 so merged in the muzrai funds as otherwise it would not have been possible for me to reconcile my compilations with the general ledger. This balance of Palace muzrai amounting to Rs 28.718-0-6 on 30-6-07 has been entered in the statement under para 37 supra as a separate district unit. Only I have not worked out institutions details for this total as being unnecessary for purposes of my work relating to minor institutions. Once I attempted even to do this from the books of the Palace Muzrai. But I found that the compilations made from the Palace books were far wide of the Comptroller's figures; it appeared to me that the credits and debits booked in the general ledger did not embrace all the amounts of Palace muzrai tranactions. As however I had to adhere to the Ledgers and as institution details for Palace Muzrai were of no ~~xkixx~~ avail to me so long as the totals had been fixed up, I dropped the matter there.

43. As regards the item of Rs969-10-0 the untraced difference in the balance of June 1900 which ought to have been written off the muzrai surplus, the Comptroller's letter is silent.

44. Anyway as the Comptroller has finally adopted the balances as worked out by me as the basis of his further proposals the question relating to these items does not call for further discussion.

45. With this difference relating to the reduction of the two items in question the closing balance of 1906-07 according to my compilations tallies with the closing balance of the year according to the general ledger in the Provincial total, though viewed in details of districts, the balances vary widely. These differences may perhaps be explained if the figures are analysed by taluks and major institutions. Even now it is not too late to do so if so desired.

46. So far as the present compilations go I have done my best to render them as acurate as was possible in the strained conditions and pressure of time under which I had to work particularly in the closing stage. Having had to go through the statements once more to find out the revisions made by the Comptroller I very critically examined them and discovered only three errors in all. These I have explained in para 3 of the note.

47. I am however far from claiming perfect accuracy to the statements compiled by me as I fully realise that into them might have crept several unwitting mistakes of omission and commission which are unavoidable in a work of this magnitude, particularly considering also the imperfect and dis-connected nature of the old records on which I had to build up the compilations of the first five years and how owing to the sudden dropping off of the Special Duty Accountants by reason of severe illness at the most critical stage of work, the final compilation had to be done by new men put on the work who had no experience or knowledge of the work already done and could not make out the stray notes recorded here and there by those responsible for the original compilations at the different stages of the work and how I myself had not sufficient time at the end to examine the statements compiled and copied out by the Accountants in a great hurry against the pressure of time. It is therefore a matter of no small satisfaction to me I submit this even now with great reserve that my further scrutiny of the statements has disclosed but three mistakes in all.

48. Turning to the balances of the 30th June 1907 worked out by the Comptroller's office, the statements compiled by him are all gone. I however unexpectedly found the letter No.7156 Muz 264 dated 29-6-08 addressed by the Comptroller to Government reporting the transmission of the statements, tagged among paper, in an old file relating to the funds of the Vyasaraya Mutt. I submit this letter in original. It will be seen from the office note on the letter that the statements themselves had not been received with the letter and the letter was reserved for submission on the receipt of the statement. There the matter ends.

49. The letter speaks for itself.

50. Even then there were debit balances against some of the institutions and it was urged that early steps might be taken for their adjustments.

51. In para 6 of the letter the Comptroller writes as follows:

> *As the balances of the Muzrai institutions under Palace have not been verified from the year 1881, only a lump sum aggrega balance is given without any distribution among the several institutions.".

If such was the disposal of the Palace Muzrai then, I fail to see how now my omission to work out the institution detail for Palace muzrai should act as a serious flaw and the results of my present compilations.

52. Para 7 of the letter runs as follows:--

> "The details for the amounts invested in the 5% endowment fund not having been furnished by the Dy. Commissioners of districts except Kolar only a sum of Rs23,000 belonging to the latter district is included in the total balance".

It is not clear what need there was to include the endowment fund of Rs23,000 belonging to the Kolar District in the total balance of the surplus of Muzrai institution.

53. Lastly para 8 runs as follows:--

> "The balance on the 1sy July 1907 includes a sum of Rs7,549-10-4 drawn by the Dy. Commissioner, Kolar District in previous years on account of hereditary and life stipends due to parties and credited to this head and also a sum of Rs2,695-7-3 the receipts of private States under Government management wrongly credited to Muzrai funds. These will be adjusted in the final accounts of this office for this year".

The first of the two items referred to in the above viz., Rs 7,549-10-4 is the aggregate of the balances of personal stipends

of all districts which had accumulated till 1906-07 and which had been deducted by the ~~Govt~~ Comptroller from the opening balances in the muzrai ledger of 1907-08 in district details as below:-

Bangalore	Rs	2,315	8	4	Kolar	Rs	1,416	4	5
Tumkur		17	14	3	Shimoga		1	13	1
Kadur		19	10	0	Chitaldrug		88	7	7
Hassan		78	11	10	Mysore		3,611	4	10
				Total			7,549	10	4

Even here there is a small mistake of Rs 14-13-9 due to the omission of the two items of personal allowances in the balance of Koppa taluk on 30th June 1900 the items being Nagar Ramachar's allowance Rs 3-9-9 and Swami Rao's allowance Rs 11-4-0.

Under such circumstances the Comptroller's report that the aforesaid amount of Rs 7,549-10-4 was stipend money drawn by the Deputy Commissioner, Kolar District, is not quite clear.

54. According to the present compilations the net balance of the funds of the Private Estates of Arkalgud taluk included in the closing balance of 06-07 is Rs ~~642-6-8~~ against Rs 2,695-7-3 mentioned in the Comptroller's letter.

From the statements of credits of the 1st 7 years compiled on the original treasury credit statements still in the Comptroller's records I find that, in the Muzrai ledgers some items of these private estates have got mixed up with the credits of muzrai institutions proper particularly those then under the temporary management of Government.

55. As I have already submitted the statements of balances up to June 1907 worked out by the Comptroller ~~in the ledger~~ are not forthcoming. The figures of the opening balances in the ledger of 1907-08, evidently based on those statements, do not give the institutions balances for minor institutions. Without such details it is not possible to determine the present balances in details of individual institutions. The compilations made by me, on the other hand, give such details fully; though the results vary when taken by districts, the differences vanishes in the Provincial total. If these compilations are preserved it is always open to ~~correct~~ rectify errors as they are discovered at any distance of time.

2nd Period from 1907-08 to 1919-20.

56. I have not worked out the accounts of the State Husur Treasury under the~~x~~ Palace muzrai subsequent to ~~1902-06~~ 1906-07, the balances at the close of 1906-07 having been worked out, the balances on 30th June 1920 are at once arrived at by simply carrying forward the differences in the closing balances of 1906-07 as between my compilations and Comptroller's ledger as these difference will remain constant if the credits and debits as booked in the ledger are implicitly adopted from 1907-08 onwards.

57. My compilations for this period have been confined to institution details for the taluk totals of the minor institutions only to which the work undertaken by me was primarily limited. In respect of the major institutions, the credits and debits as booked in the ledger, have been implicitly adopted in the final compilations which, under instructions of the Muzrai Commissioner were extended to major institutions also so as to reconcile the balances arrived at with the books of the Comptroller's office. The difference in the results of the compilations of this period is only Rs.562-13-5 as might be seen from the following abstract:--

O.B. on 1-7-07 according to the Comptroller's ledger.	Rs 405,983	12 11
Add Cash grant from 1907-08 to 1919-20	3051,371	- 3 - 3
" Other receipts do.	3215,980	6 7
Total	6673,335	6 9
Debits from 1907-08 to 19-20	5577,793	0 6
Balance	1095,542	6 3
Balance on 30th June 20 of districts proper according to Comptroller's ledger i.e. excluding S.H.T. Vyasaraya MUTT (Head quarters) Personal allowance, Kodigi & Armistice	1096.105	3 8

Difference Rs 562-13-5 Ledger more.

That is to say if the credits and debits of this period as compiled be tagged on to the opening balance of 1907-08 according to the Comptroller's ledger, the balance on 30th June 20 would come up to ~~Rxxx~~ Rs. 109,542-6-3 against Rs.1,096,105-3-8 according to the ledger the difference of Rs.562-13-5 being due to the

differences of credits and debits as between the compilations and the figures booked in the ledger, during the entire period from 07-08 to 19-20.

Full details of this difference by districts, taluks and institutions are given in a separate statement appended hereto.

58. I have also explained in para 15 of the note how this sum of Rs.562-13-5 is practically all the difference for the entire period from 1900-01 to 19-20 ~~and how the difference stand, distributed and by taluks and institutions.~~

Untraced items.

59. The final statements of balances which have been compiled talukwar do not include the items to the total of minus Rs.3387-14-7 marked as "taluk untraced". under circumstances already explained.

60. In these final compilations some amounts of credit and debit in the total for the taluk are marked as 'untraced' these being the differences between the ledger totals and the totals of the figures entered in the details of the institutions.

61. These difference have arisen from various causes.

(1) In some old bills there are small mistakes in totalling up the details entered thereby resulting in excess or short-drawals of small sums. These errors have escaped notice both in the treasury of payment and also in the subsequent audit in the Comptroller's office. As in my compilations I have adhered to the amounts actually drawn and booked as debits in the Comptroller's ledger the differences have been treated as 'untraced.'

(2) Some items have been marked as untraced because of imperfect and vague entries in the bills themselves; for instance in some bills institutions details have not been given for the amounts shortdrawn as undisbursed; the resulting credits could not be given to any particular institution and they have been therefore marked as untraced.

(3) Some bills are not in the files being replaced in a few case by slips noting the return of the bills for further information which is yet to come; the amounts of these bills have been marked as untraced.

(4) Since the replacement of the old taluk treasury 'C books' by other registers under Datta's Scheme, the entries of credits and debits in the taluk treasury registers have become extremely vague. I quote a few entries below:Rs.

Tumkur taluk	Credit July 1919 Rs.10 Inam gutta account credited by Shanbhog Venkatanaranappa for Naranappa.
	Credit August 19. Rs.513-9-3 Jodi Voddarhalli. Amount from Amildar by transfer from Excise refund bill.
Holalkere taluk	Credit Rs14-12-8 Chickjajur tree rent.

Gubbi taluk Credit		R. 5-6-3	Siddapur Inam.
Maddagiri		10 12 0	Deputy Amildar
Hassan	17-18	21 4 0	Sale proceeds of kavals.

I have given a complete list of such items in a separate statement. These items could not be put down to the credit of any particular institution, and they have therefore been treated as untraced.

(5) Lastly some transfer entries effected in the Comptroller's office remain to be traced yet.

60. Reserving these items untraced to be looked into later on, I took up the work of consolidating the compilation of credits and debits already worked out, noting in the statements the taluk totals of the untraced items so as to keep up the totals.

61. Complete lists of these untraced items talukwar with particulars of years and months too in most cases were separately prepared and these lists were also mostly copied out for ready reference in the final statements of the respective taluks.

62. After completing the final compilations in the two forms prescribed by the Muzrai Commissioner and submitting the same to the Muzrai Commissioner in July 1923, I took up the work of tracing the institutions relating to the untraced items so far as that was possible from the records of the Comptroller's office. Much work was done in this respect in the two months of August & September 1923. As I was examining the items as they were traced, I received a letter from the Muzrai Commissioner then at Camp at Mysore, to take up the verification of the Gumbaz accounts as a matter of 'immediate' urgency putting by all further work. The Gumbaz work was completed by X'mas and as soon as the offices re-opened I was asked to send away the Special Duty Accountant to the Comptroller's office for further work there.

63. The sudden turn of events put a stop to all further work on my part. I sent away the accountants t the Comptroller's office with all the papers leaving it to them to trace the

items still remaining 'untraced' and to incorporate in the compilations such items as had been already traced but not incorporated in the statement for want of time.

64. With reference to the untraced items the Comptroller in his letter to Govt. No. 943 TAD B dated 27-3-24 stated that after completing certain preliminary compilations then on hand *attempts will be made to trace the items marked as 'untraced' large items being taken up first and minor afterwards." And in para 9 of the same letter the Comptroller wrote as follows:--

> "to prevent further protraction of the work this is being attended to by the Muzrai branch section of my office in addition to its current work. As at present engaged this work may be expected to be finished by June next. This additional work has devolved on the Superintendent and two of the officials attached to the section and I shall recommend a suitable remuneration when the work is completed."

65. But I now find that several items still remain to be traced and in spite of the full notes which the Accountant Mr. Subba Rao had collated before he left me, no attempt appears to have been made to trace the Transfer Entries and advances adjusted in the accounts of Mysore District all of which still remain as Taluk untraced. To save further protraction of the work all the items stil remaining untraced have been altogether omitted by the Cpmptroller in the revision of the balances worked out by me.

66. In my note paras 28 to 39 I have explained how the 'untraced items now stand and how by some further work much of the items may be ~~xxxxx~~ easily traced. At any rate it seems to be necessary to make an attempt to trace all the items of the 3 years from 17-18 to 19-20 and also the heavy debit items of the ante-ledger period 1900-01 to 06-07 in the taluks of Tarikere, Belur, Arkalgud & Mysore. The items described in the statement as entered in the records without particulars of institutions may also be readily traced by the Amildars and from the records of the Comptroller's office as explained in the note. Such a course is certainly preferable to omitting the items wholesale.

A. Narasimha Iyengar

No1475-76-Muz 271-25-27 1/2 May 1928

No. 715 5
Muz [illegible]

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT

Dated Bangalore, the June 1908.

Statement will follow

FROM

M.N. Krishna Rao, Esq.,

COMPTROLLER, MYSORE GOVERNMENT

MYSORE GOVERNMENT 5268 MUZRAI SECRETARIAT

To

Rec 29/6/08

L. Anantasami Rao, Esq. B.A.,

SECRETARY TO THE GOVERNMENT OF MYSORE,

MUZRAI DEPARTMENT.

Submitted for orders. This will be submitted when the Statement is received

Sd 29/6/08

With reference to correspondence ending with your letter No. 4446/Muz. of 14th April 1908, I have the honour to forward ... herewith a statement of the balance of the several Muzrai Institutions in the Province as it stood on 1st July 1907.

2. I regret the delay in the preparation of this statement, which was due to the incomplete manner in which the statements and accounts used to be received from Districts before the organization of a separate Muzrai branch in this office, and from which the statement had to be compiled, and thereafter also it was sometime before the system became quite familiar to all concerned.

Please give when statement is rec'd

Sd 30/6/08

3. The progress was further impeded by the incorrect method adopted in the Districts of accounting for the receipts and expenditure of several Muzrai Institutions, as already reported in several of my communications and official memo No. 194 of 16th May 1906. No sooner was it considered that the correct ... balance of an Institution had been arrived at, than some fresh .. fact would come to notice that required a modification of the .. ~~conclusion corrected~~ arrived at, and the whole thing had to be considered again from the very commencement.

4. The proper system of accounting for the receipts and expenditure of all Muzrai Institutions is to credit to one head of account in the Treasury, all receipts from whatever source they may be, including Endowed Funds, and then to appropriate them for ex-

Depart

190

From

Rai N. G. Basu Bahadur, M.A.,
Comptroller, Mysore Govt.

To

Esq.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No._____

Subject Matter.

maintenance of only two sets of accounts for each Institution, one a current one for ordinary income and expenditure, and the other for the Investment of the Funds of the institutions. Hitherto a large portion of the receipts of several Temples used to be invested in Government Savings Bank deposits, and a portion of the expenditure also met out of amounts withdrawn from such deposit. And these transactions not being known to this office as on account of Muzrai Institutions, were not being included in the accounts of such Institutions. This was one fruitful source of difference between the balances at credit of Institutions as worked out in the offices of the administrators of those funds, and as recorded in this office. It is however noted that such differences in the case of many institutions have now been reconciled ... after a great deal of correspondence, and it is hoped that the differences that have not yet been reconciled in the case of a few will be done ere long.

Coming to the statement itself, reason for the debit .. balances against some of the Institutions is explained in the remarks column of the statement, and early steps may be taken for ... their adjustment.

As the balances of Muzrai Institutions under Palace, have not been verified from the year 1881, only a lumpsum aggregat balance is given, without any distribution among the several Institutions.

The details for the amount invested in the 5 % endowment fund not having been furnished by the Deputy Commissioners of Districts except Kolar, only a sum of Rs. 23,000/- belonging to the latter District is included in the total balance. 26

The balance on the 1st of July 1907 includes a sum of Rs. 7,549-10-4 drawn by the Deputy Commissioners of Districts in previous years on account of hereditary and life stipends due to parties and credited to this head, and also a sum of Rs. 2,695-7-3

being
by the receipts of private estates under Government management, wrongly credited to Funeral Funds. These will be dealt with in the final accounts of this office for this year.

I have the honour to be,

Sir,

Your most obedient servant,

For Offg. Comptroller.

1925-26-Misc 271-25-2 Dt 19th May 1926

Special [illegible]

Note

Muzrai Commissioner's D.O. dated 28th November 1924
o n
Comptroller's letter to Govt. dated 31st
October 1924.

Deputy Comptroller's note- Para 2:- The Deputy Comptroller says that, after reference to the Amildars, he has traced a debit of Rs.24,000/- and credit of Rs.7,000/- out of -- Rs. 70,000 and Rs.30,000/- respectively which he says 'The Special Duty Officer was not able to trace though he or his staff visited some of the Taluks and consequently shown in his accounts as untraced'. The Deputy Comptroller's statement is rather a broad one. As a matter of fact I did not visit any of the Taluk stations in connection with this work; those visited by my accountants are very few- not more than a dozen at the most; and even here the 'untraced items' were fixed only after the statements furnished by the local officials were closely scrutinised and checked with the ledger figures at the final Districtwar compilations made long afterwards at Head Quarters.

In regard to these 'untraced items' I beg leave to invite reference to paras 7 et seq of my note submitted on 23rd April 1924 in reply to a reference No.C.226 dated 15th idem then made to me; in these paragraphs I have fully explained the nature and the extent of the untraced items and why I had left them as such; in paragraph 30 of the note, I have myself said how the 'untraced items' of the several Taluks might be traced if strict orders be issued to the Amildars calling upon them to furnish institution details for the items and how in respect of Transfer Entries and certain other items institution details had to be furnished only by the Comptroller's office.

Para 3 of the Deputy Comptroller's note:- The Deputy Comptroller states that I have worked out the figures for Palace

Muzrai only up to 1906-07 and expresses surprise that para 14 of my note sent to him with the Muzrai Commissioner's No.C.226 dated 23rd July 1924 I have stated that "the funds of Palace Muzrai Institutions do not come under Muzrai Surplus Funds etc." He says that the funds are actually included under that head up to 1918-19, the fact of such inclusion having also been mentioned in para 11 of Government Order of 1904. He adds that it is not apparent why I included the funds till 1906-07 if I considered it wrong to do so thereafter.

This paragraph is not clear to me. I can only say that the Deputy Comptroller appears to have misconceived the whole situation about the Palace Muzrai Funds. As a matter of fact, I have not furnished to the Comptroller any figures of Palace Muzrai Funds up to the year 1906-07. No doubt the statement of Mysore Taluk includes some items of credits and debits of a few institutions under Palace management; but these are items wrongly included by the Comptroller himself in his accounts and I had necessarily retain to them in my statements so as to keep to the totals of the Comptroller's ledgers.

With reference to the Deputy Comptroller's statement that the Palace Muzrai Funds are actually included under the head of Muzrai Surplus Funds up to 1918-19 and that this is mentioned in para 11 of G.O. of 1904, all that I can say is that I regret my inability to bring myself to see eye to eye with him.

In the first place, the accounts of the Palace Institutions did not come under verification on the last occasion; and they are not included in the balances of June 1900 as detailed in the statements appended to G.O. of March 1904. Of course, in the statement of Mysore Taluk are included the balances of a few institutions, mostly defunct ones abolisned years ago in the re-organization of the Palace affairs in the SIXTIES and these figures represent the surplus of the Institutions prior to 1870 when

they were all under District charge. On my bringing this to the notice of the Palace office, the Huzur Secretary has claimed credit to these amounts and the matter is still pending settlement.

In para 10 of the G.O. ~~of~~ the Comptroller was asked to prepare statements bringing up the Institution balances to 30th of June 1904; the results of the work done in this direction have all been lost both in the Comptroller's -- office and in the Secretariat. Quite recently, however, I found ~~in~~ the Comptroller's letter forwarding statements of balances brought up to 1st July 1907, tagged to the file of an old correspondence about the Sri Vyasaraya Matt funds. I enclose a copy of this letter; in this letter, the Comptroller has written as follows:-

'As the balances of Muzrai Institutions under Palace have not been verified from the year 1881, only a lumpsum aggregate balance is given without any distribution among the several institutions'.

Such was the admitted situation on 1st July 1907.

Subsequent to 1907-08 a page has been set apart in the Comptroller's Muzrai ledgers for Palace Muzrai Institutions, information about the Institutionwar opening balances having been obtained from the then Palace Controller. But in the final General Ledgers, the surplus of the Palace Institutions during recent years has been separated from the Provincial total of Muzrai and treated as a distinct head of accounts altogether.

I have also examinedthe accounts of the Palace Muzrai Institutions to some extent so far as it was necessary for the purpose of my work. Finding that between the years 1900-01 and 1906-07 the credits and debits of Palace Institutions had to a great extent been mixed up with those of the Taluk Institutions, I went to the Palace office in February 1923 and obtained detailed statements of debits

and credits of the Palace Institutions from the books of the Palace office. On examining these with the Comptroller's General Ledgers, I found that they hopelessly differed. I have therefore put them by as of no practical use to the work that I had to do in as-much-as the Palace Muzrai surplus stands as a separate unit from the Provincial Muzrai which I have worked out Taluk by Taluk.

In regard to the accounts of the years subsequent to 1907-08, these are recorded in details of individual institutions, both Major and Minor, in the Muzrai Ledgers of the Comptroller's office. There was, therefore, no need for me to work them out again.

Reverting to the compilations of Palace Muzrai account made by me for the first seven years, I find that the Palace office has started the accounts of 1899-1900 with a nil balance as a result of the orders contained in the G.O.No. 1096-7-Muz.F. 51-93 dated 6TH April 1899 ~~which~~, These orders I may here say, were issued by Government on an independent examination of the Palace Muzrai accounts from July 1892 to June 1898 made by me in November 1898; I was then the Manager of the Muzrai Secretariat and was specially deputed to do the work. At that time neither the Palace Controller nor the Government were made aware of a previously accumulated balance ~~of Rs.66,041/-~~ which the Comptroller, long afterwards, reported as having stood to the credit of the Palace Institutions on 30th June 1900 according to the Books of his office. When this balance was brought to the notice of the Government, orders were passed in para 11 of the G.O. of March 1904 that out of this sum of Rs.66,041/- the sum of Rs. 26,496-9-7 which had been specially sanctioned from the State revenues in April 1899 without a knowledge of the existence of the accumulated surplus, ~~should be refunded and utilised otherwise~~ as directed in para 9 of the Order and that the balance of Rs. 39,544-6-5 should be brought by the Comptroller to the credit of the Muzrai

No 1475-76- Mug 221-25-24) 15th May 1926

Institutions under the Palace Controller's management, the amount being apportioned by the Palace Controller among the several Institutions so that individual accounts might be kept by theComptroller in regard to Major Institutions; it was also directed that the apportionment so made should be communicated to Government for information.

The apportionment ordered in the G.O. has not been carried out. On receipt of the G.O., the Palace office not grasping the exact situation took the amount of -- Rs.39,544-6-5 as an "unknown fund" in a lumpsum to the credit of Palace Institutions and went on expending the same for various purposes under sanctions of Government, no question having ever been raised about this money. The surplus now stands completely washed off.

Deputy Comptroller's Note-Para 4;- Here it is stated that the opening Cash Balance on 1st July 1900 comes up to Rs.2,61,690/- the ledger balance on the date being 5,82,462, that deducting from this, a sum of Rs.2,76,900 on account of investments adjusted in the Books of the Comptroller's office in 1903-04, the net balance in cash was Rs. 3,05,562/-, a figure more than the balance arrived at by me by Rs.43,872/-; the Deputy Comptroller adds that I have explained this excess as due to the omission on the part of the Comptroller's office to adjust the 20 per cent deduction ordered in the G.O. of 1904. Here the Deputy Comptroller has given me credit to what really I have not done. The ledger balance on 1st July 1900 is as stated above Rs. 5,82,462; I do not know how the opening cash balance on that date has been fixed at Rs. 2,61,690/-

The amount of investments adjusted in the Books of the Comptroller's office in 1903-04 is not ~~Rs.~~2,76,900/- as stated in but Rs.3,07,000/- which was the total ~~amount~~ of Muzrai investments according to the General Ledger. This adjustment of Rs.3,07,000/- has been made by a Transfer Entry in June 1904. It was with great difficulty after a laborious

overhauling of the Comptroller's old books relating to Investments and a careful analysis of the institution details published in 1912, I was able to fix the institution details of this investment of Rs.3,07,000/- out of which a sum of Rs.400/- still stands untraced owing to a vague note in the Transfer Entry about the credit of the sum to a Savings Bank Account. This item of Rs.400/- has therefore been debited by me to the accounts of the State Huzur Treasury, as "untraced", and the remaining amount of Rs. 3,06,600/- has been distributed in details of institutions and deducted by me out of the opening balances of July 1900.

With reference to the deduction of 20 per cent of balances ordered in G.O. 1904, all that I have stated is that, so far as I have looked into the accounts, this deduction to the aggregate of Rs.43,802/- does not appear to have been made in the accounts. Even now I shall be glad if the Comptroller's office can say definitely when and how the deduction was given effect to and point out the specific entry of the deduction in the Books .

Para 9 (sub-para 6):- The Deputy Comptroller writes as follows:-

'Misclassification of receipts and payments in the compilations now made by the Special Duty Officer though they were done correctly in the original statements of this office thus unnecessarily requiring this office to go over the same grounds that it once did while compiling for the first time about 17 years ago'.

As I have reported on more than one occasion, the original statements prepared by the Comptroller about 17 years ago are not at all forthcoming; if they were I would have been saved all the laborious work which I have had to do in reconstructing the accounts of the seven years from 1900-01 to 1906-07.

In discussing the Palace Muzrai accounts in the foregoing paragraphs, I have referred to the Comptroller's

letter of June 1908 reporting the transmission of statements of balances brought up to 1st July 1907 and a copy of the letter is enclosed for reference. I am only surprised that in the face of what has been reported in this letter, the Deputy Comptroller should now claim perfection to the work done by him seventeen years ago. According to this letter, there was still much to be done to which early attention was promised and I could not find what further work was done after the report and how the results were perfected.

For my part, my compilations are all based on the Treasury statements, bills, Transfer Entry Books, Ledgers and such other records of the Comptroller's office as were made available to me or as I was myself able to get at in the Comptroller's records. All that I can confidentially say is that I have done my best to render these compilations as accurate as was possible in the strained circumstances under which I had had to work. At the same time, I am far from claiming perfection to these compilations, as I fully realised that into them should have crept very many mistakes of clerical omissions, and errors which are unavoidable considering the nature of the imperfect and disconnected old records on which the compilations for the first seven years were made and how owing to the dropping off of the Special Duty accountants from time to time, these bulky compilations and stray notes taken down by the several accountants had had to be handled by different officials at different stages of the work; and lastly, how I had myself not had sufficient time, at the end, to examine and revise the statements compiled and copied out by the accountants in great urgency against pressure of time. But I am not prepared to admit the broad charge of misclassifications advanced by the Deputy Comptroller. I am yet to know if the misclassifications noticed are entirely due to errors on my part or if much of them may not after all be due also to

erroneous and vague entries in the bills and other records.

Para 11 of the Deputy Comptroller's Note:- Sivasamudram Ranganathaswami and Vyasarayaswami Matt:- As regards Siva samudram the personal jaghir villages situated in Mysore State were taken over under Government management in the Revenue Department over 30 years ago in connection with the repair and maintenance of the Irrigation channels and certain other irregularities in the management by the Jahaghirdar, who was then a minor. A few years afterwards the Muzrai charities at Sivasamudram and the Inam villages of Purigal and Kaglipur endowed thereto were taken over under the management of Government in the Muzrai Department.

The villages, both Revenue and Muzrai, were handed back to the Jahaghirdar on his attaining majority; and then, about 1906-07 or thereabouts, a large sum of Sixty-Thousand and odd Rupees was credited to the account of the Jahagirdar as the accumulated surplus of the Muzrai-Institutions. The payment figures on the debit side in the statements compiled by me.

I was myself surprised at this large payment which had not been covered by sufficient credits. I then wrote to Mr.Bistopanth requesting that the records and account sheets relating to this payment might be kindly traced and sent to me for reference. I also asked my Accountant to go to the Secretariat and obtain the files in order to see if any account had been furnished by the Comptroller in connection with this payment. In reply I was told that the papers could not be found anywhere. I have, therefore, had to leave the matter as it stands to be looked into by the Comptroller himself if he thought it necessary. Even now I am prepared to examine the matter further if the records required are made available to me The Secretariat papers had all been collated together by me, ~~When~~ as Under Secretary I had to deal with the question of the Jahaghirdar's claim to non-restriction

of his powers in the management of the Charities at Sivasamudram. I have left in this file a complete note dealing with the whole subject from the very beginning. My own suspicion is that, in the dual management by Government, the funds of the Revenue and Muzrai villages have got badly mixed up in the Taluk accounts which have been adopted by the Comptroller as a matter of course

Sri Vyasarayaswami Matt:- I have long ago reported the confusion in the accounts of this Institution in connection with a claim for a large surplus preferred by the Matt and the proposal thereon to overhaul the Matt accounts from the very beginning as had been done in the case of the Sivaganga Matt. The question has been referred to the Matt Sarvadikar. Unless the accounts are overhauled in the manner proposed in my note, it is not possible to fix the correct balance. So far as my compilations are concerned they are based on the figures collated from the Treasury records, the Comptroller's ledgers and other Books of his office.

Variations in final balances:- The Deputy Comptroller states that they have been due to mistakes of debits of one Institution having been taken against another. He says that the same Institution has figured more than once under different names, the credits going in favour of one and the debits against another. I admit this. The chief reason is that there has been no consistency in the entries in the official records of the nomenclature of several institutions which go locally by different names. Anyone of these names at the fancy of the Taluk gumasta for the time being is entered in the Muzrai bills, accounts and reports to higher authorities and the names entered in these records have been adopted provisionally in my compilations, I ~~having~~ have purposely reserved the necessary corections to be made after the figures had been fully

reconciled as this work entailed a careful examination of the Ready Money Inam Registers and Muzrai Quit Rent Registers and also local enquiries in doubtful cases. have mentioned this to some of the Deputy Commissioners whom I have had the honor of seeing in connection with the special work. The confusion in this respect cannot be avoided, even in the future, unless the Government pass a ruling that a Muzrai Institution should go invariably by the name under which it has been registered in the Register of Cash Grants and Quit Rent Registers. As matters now stand, there is much confusion in this respect and I am not sure that much of the 'errors' now discovered in my compilations have not been due to the entries in the accepted bills and other official records since corrected after reference to Amildars.

The Deputy Comptroller states that my compilations contain the names of several institutions which no longer exist. I am aware of this too; I have noticed that some institutions have only the opening balance of 1900, some others have only the credit of tasdik granted with no debits whatever. I have also ascertained by local enquiry that some of these institutions have become defunct, the opening balance representing the surplus which had accumulated in their favour in the earlier years before they were discovered to have gone out of existence. I have myself pointed out some of these cases to the Muzrai Secretary and the Member in Charge in the earlier stages of my work and I was simply asked to make a note of these as matters to be set aright in communication with the Deputy Commissioners after the balances have been finally determined.

As regards other matters dealt with in the Deputy Comptroller's note I am not in a position to reply to these with any definiteness until I have studied the compilations furnished by me and the revised statements prepared thereon by the Comptroller, so that I might know how the figures have varied and what the variations have been due to. It

was, for this purpose, that I requested the Deputy Comptroller to give me an opportunity to go through the papers myself with the help of the accountants. This request had been practically refused. I have separately submitted to the Muzrai Commissioner copies of the correspondence with a request to give me an opportunity to go through the statements on their receipt from the Comptroller.

T therefore beg leave to reserve my further explanation for the present.

Sanjeevi
23.Aug 25

COPY.

Letter No,7156/Muz. 264 dated 29th June ~~1907~~ 1908 from the Comptroller to Government of Mysore to the Secretary to the Government of Mysore, Bangalore.

With reference to correspondence ending with your letter No,4446/Muz of 14-4-08, I have the honor to forward herewith a statement of the balance of the several Muzrai Institution in the Province as it stood on 1st July 1907 and I regret the delay in the preparation of this statement which was due to the incomplete manner in which the statements, accounts, used to be received from Districts before the organization of a separate Muzrai Branch in this office and from which the statement had to be compiled and thereafter also it was some time before the system became quite familiar to all concerned.

The progress was further impeded bythe incorrect method adopted in the districts of accounting for the receipts and expenditure of the several Muzrai Institutions as already reported in several of my communications and Un-official memo No 194 of 16-5-06. No sooner was it considered that the correct balance of an Institution has been arrived at, than some fresh fact would come to notice a modification of that required the correct sum arrived at and the whole thing had to be worked out again from the very commencement.

The proper system of accounting for the receipts and expenditure of all Muzrai Institutions is to credit to one head of account in the Treasury all receipts from whatever source they may be including Puduvat funds and then to utilise them for expenditure including investments. This would necessitate the maintenance of only two sets of accounts for each Institution, one a current one for ordinary income and expenditure and the other for the investment of the funds of the Institutions. Hitherto a large portion of the receipts of several temples used to be invested in

Government Savings Bank Deposits and a portion of the expenditure also met out of amounts withdrawn from such deposits. And these transactions not being known to this office as an account of Muzrai Institutions were not being included in the accounts of such institutions. This was one fruitful source of difference between the balances at credit of -- institutions as worked out in the office of the administrators of these funds and as recorded in this office. It is, however, noted that such differences in the case of many institutions have now been reconciled after a great deal of correspondence and it is hoped that the differences that have not been reconciled in the case of few will be done ere long.

Coming to the statement itself the reason for the debit balances against some of the institutions is explained in the remarks column of the statement and early steps may be taken for their adjustment.

As the balances of Muzrai Institutions under Palace, have not been verified from the year 1881, only a lump sum aggregate balance is given without any distribution among the several institutions.

The details for the amounts invested in the 5% endowment fund not having been furnished by the Deputy Commissioners of Districts except Kolar, only a sum of Rs,23000/L belonging to the latter District is included in the total balance.

The balance on the 1st of July 1907 includes a sum o of Rs.7549-10-4 drawn by the Deputy Commissioner, Kolar Dt. in previous years on account of hereditary and life stipends due to parties and credited to this head and also a sum of Rs.2695-7-3 the receipts of private estates under Government management wrongly credited to Muzrai funds. These will be adjusted in the final accounts of this office for this year.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

Dated, Bangalore.....

From

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to Government

Revenue *Department*

To

C.S. Balasundaram Iyer, Esq., B.A.,
Muzrai Commissioner in Mysore, Bangalore.

SIR,

With reference to your letter No.C.226 of 1922-23 dated 28th October 1925 forwarding a report of the result of the verification of balances of Muzrai Institutions and suggesting that the various points referred to in Mr. Krityunjaya Iyer's note may be discussed at a conference consisting of yourself, Revenue Secretary to Government, Deputy Comptroller and Mr. Krityunjaya Iyer and the balances of Muzrai Institutions fixed finally at the conference, I am directed to state that Government approve of your proposal and that you may accordingly take necessary further action in the matter. The Comptroller has also been requested to depute the Deputy Comptroller or some other suitable Officer to attend the

Conference. Government would be glad if the final settlement of balances at the credit of Muzrai Institutions is submitted before the 15th December 1925. The statements received with your letter under reply are herewith returned for necessary action.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary to Government,
Revenue Department.

Fair draft.

G.R. S. VI—G/32]

SUBJECT .....

.....

.....

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

, the 192 .

Date of issue 26-11-20

Signed by .....

Section Mwr

File No. 75 - 22

Serial No.

No. 1,43.

To The Mag Cauv.

Sir

In the reference to your letter no. C-226 yr 22-23 dated 28th Oct. 1928 suggesting that the various points referred to in Mr. Mukerjya's letter may be discussed at a conference consisting of yourself, Rev. Sec. to Govt., Dy Comptroller, and Mr Mayo, and the Balances of Mwr. Irrs fixed finally at the conference, I am directed to state that

forwarding a report of the result of the verification of balances of Mag. Irrs. and

WD 0612-GPB—1800—16/9/20

approve of your proposal and

over.

that you may accordingly take any further action in the matter

The Comptr has been also requested to dispatch the Dy Comptr from the Sudan to Khartoum on the 15th inst to attend the enquiry.

The Govt would be glad if the final settlement of salaries at the credit of Mar Dept could be submitted by the 15th Dec 1925.

January 1926. for the order of Govt.

Please see

Mar 23.11.25.

23-11-25

Copies to Comptroller for Govt.

List of enclosures.

Copied by

Examined by

All the Stat^ts proposed
by Mr McGee (marked
Items 1) have been
withdrawn by him
A list of Stat^ts has
been called for & will
be placed here when
read
RH
10/12/15